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ANNUAL REPORTS

Town of

ROLLINSFORD, NEW HAMPSHIRE

For The Year Ending December 31, 1985

Cover Photo - Robert Whitehouse Covered Bridge,
Rollins Rd., Rollinsford, N.H.

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DATES TO REMEMBER
1986

January 1	Fiscal year begins.
March 4	Annual School Meeting.
March 11	Annual Town Meeting.
April 1	All property, Real and Personal, assessed to owner this date.
April 15	1. Last day for property owners to file property inventories, RSA 77:14, (subject to 1% fine, no less than $10, no more than $50.) 2. Last day for veterans to file for Service Credit. Applies only to those who have not previously applied in Rollinsford. 3. Last day for filing for Elderly Exemptions. 4. Last day to file for Current Use Assessment.
May 1	Last day to license dogs.
June 1	Property taxes billed in May due by this date.
June 10	Selectmen must issue warrant to Police to collect all fees or kill all unlicensed dogs by this date.
December 1	Last day to pay 1984 property taxes billed in November 1985 without penalty.
December 31	Fiscal year ends.

TELEPHONE NUMBERS

EMERGENCY TELEPHONE NUMBERS

Fire Department	742-2779
Police Department	742-2724
So. Berwick Rescue Squad	384-2222

BUSINESS TELEPHONE NUMBERS

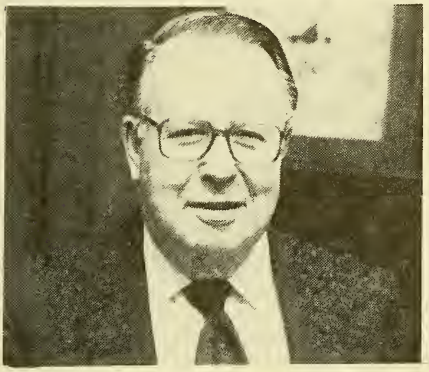
Selectmen's Office	742-2510
Town Clerk / Tax Collector Office	742-2510
Health Officer	742-2510
Rollinsford Grade School	742-2351
School Cafeteria	749-3005
Supt. of Schools	742-4233
Sewage Treatment Plant	742-8124

MEETINGS

Selectmen	Every other Saturday, 9 A.M.
Planning Board	First Wednesday of the month
Board of Adjustment	Call on the Chairman
Conservation Commission	Fourth Monday of the month, 7 P.M.
DUMP HOURS	Wednesday, 7 A.M. to 12 Noon Saturday, 9 A.M. to 1 P.M.

We dedicate this year's Town Report to:

ROBERT A. WHITEHOUSE



Local Historian

He was born June 27, 1918 and grew up in Dover before moving to Rollinsford in 1951. "When I was a kid, Rollinsford was way out in the country...."

He joined the Navy in 1942 and taught optics at the Boston Naval Shipyard before being assigned to the repair ship SAMAR outside of Shanghai, China. He married Madaleine Cushing Morgan in 1946 and they have three children, Jay, Jan and Jon, and six grandchildren.

After an Honorable Discharge from the Navy, he worked for his father until he formed Whitehouse Opticians, Inc. in 1967. He is now Chairman of the Board after retiring in 1983.

He is a member of the Masonic Order in Rollinsford and has been the Health Officer for the Town of Rollinsford, as well as Treasurer for the Beccaris Memorial Scholarship Fund. He has been President of the Northam Colonists of Dover and is currently President of the Olde Berwick Historical Society. He is a Trustee of both the Woodman Institute and the Wentworth Home in Dover and serves as a corporator of the Seacoast Savings Bank.

Robert gives numerous lectures to area organizations on various historical topics concerning the Rollinsford, Somersworth and Dover areas. He also has been guest lecturer in both Rollinsford and Dover schools on N.H. History. He is currently writing a book about shipping on the Cocheco River and the Dover Landing.

In 1976, he designed and built the only covered bridge in Rollinsford and now in Strafford County.

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SELECTMEN'S REPORT

During 1985, the Board of Selectmen received 75 building permit applications. Eight were denied, and 67 were approved. Thirteen building permits were issued to construct 19 residential units (11 single houses, 4 condominium, and 4 additional apartments in an existing duplex). Two demolition permits and 7 swimming pool permits were also issued. The remaining permits were for storage sheds, decks, windows and minor repairs. The reported value of the building permits amounted to $1,037,128. The 19 housing units accounted for 76% of this value. We expect the number of new housing permits to be twice as large in 1986 and the value of those permits should exceed $2,000,000. If anyone doubts that Rollinsford is growing fast, please read this report carefully.

We remind town residents that a building permit is required before any building changes are made. Our reply to "but what does the town consider a building change?" Anything, except paper and paint.

Phase 5 of our road renewal program in 1985 included resurfacing of the following road sections: Mechanic Street, Spruce Street, Pine Street, another section of Sligo Road, Foundry Street, Baer Road and Highland Ave. In 1986, proposed road improvements for Phase 6 include: another 2,000 ft. section of Sligo Rd., (from Pinch Hill Road to the small brook just before the Morris Farm), Beccaris Dr., Partridge Lane, Watson Lane (from Rollins Road to the B & M Railroad).

In an effort to reduce major heat loss at the Town Shed, a replacement and restoration of the shed doors have been proposed in the 1986 budget. The 12 ft. wide doors on the north side of the shed will be replaced by one 16 ft. wide insulated door on the west side of the shed. The former door openings will be boarded up and insulated. An air duct will also be installed to provide for better heat distribution in the building.

A new 500 gallon gas tank and pump was purchased for the Highway Department in 1985, using funds held in liabilities from an appropriation made several years ago. This year we are asking for $1,150 to purchase a 1,000 gallon tank and pump for the Police Department to be located at the Town Shed. In an effort to provide security for town fuel tanks located at the Town Shed and the need to protect the town from possible liability suits for injuries sustained by youths or others who may drive dirt bikes and other vehicles on the lot without permission, authorization is requested to enclose the Town Shed lot with an 8 ft. chainlink fence.

The cost of solid waste disposal continues to increase rapidly due to growth of population and higher tipping fees at the Lamprey Regional Solid Waste Cooperative. The volume of Rollinsford's waste delivered to the Lamprey Coop in Durham increased 9% in 1985. The tipping fee for 1986 increased from $17 per ton to $24 per ton. The Board of Selectmen negotiated a new three year waste collection contract with Lakes Region Disposal Co. The contract calls for a 7% increase in 1986 and an 8% increase the following year. If the growth of housing units exceeds 10% in a year, the base collection costs would be renegotiated. Given our expected housing growth, it is obvious that solid waste disposal costs will continue to rise rapidly in the future. We hope to investigate the feasibility of recycling glass as a means of reducing our tipping fees in Durham.

The Selectmen have received numerous calls regarding the dumping of ash at the Town Dump. Rollinsford agreed to take its fair share of ash from the Lamprey Regional Solid Waste Coop when we joined. We will have fulfilled that commitment this spring. The Selectmen are currently discussing this issue with the Lamprey Coop.

A new Zenith ZW-158 Microcomputer has been purchased, to be used by the Town Clerk, Tax Collector and Bookkeeper. This will be a tremendous help in maintaining tax records, accounting records, and general data files and analysis. The hardware was purchased with the 1985 appropriation. In 1986, we are requesting $800 to purchase software required for uses just listed.

The Selectmen are recommending that $2,000 be appropriated for needed renovation to the second floor of the Town Hall. The Civic Pride Committee has agreed to contribute $3,400 toward these improvements if the Town authorizes the $2,000 appropriation. We are concerned about the old wiring and the need to provide additional office and storage space as the Town grows. The Budget Committee does not recommend this appropriation because of concerns of future use of the second floor. Since we expect to continue to use this Town Hall for another 15 to 20 years, the Selectmen firmly believe we must take steps to protect the building and find additional cost effective space. We believe that the $2,000 appropriation plus the $3,400 donation from the Civic Pride Fund will represent a very cost effective investment. On March 11th, during voting hours, the second floor will be open for anyone who might like to go up for a quick look.

We ended last year's report by telling you 1984 had been a busy year and 1985 promised to be more of the same. We were right. 1985 was by far the busiest year yet. We again thank our Boards, Commissions and Committees for a job well done. These volunteers give 105%, and that's an awful lot to expect from anyone. The least we can do is give them the pat on the back they deserve. Doing a job is not too bad when you know it is appreciated.

We thank our Department heads for helping us carry the load. They're all doing a great job. Members of the Planning Board and Zoning Board of Adjustment deserve an extra thank you. This has been an exceptionally busy year for them.

To Joe Lauze, we say a fond farewell. Joe decided because he could not give the office of Selectmen the time it needs, he would not be a candidate this year. Joe has given three terms to the Town of Rollinsford and we thank him for that, and wish him well.

Board of Selectmen
Rollinsford, NH

New 1985 Highway Truck and Road Agent, Robert Chagnon

PLEASE POST BY YOUR TELEPHONE

TOWN OFFICE HOURS

TOWN CLERK — TAX COLLECTOR

Monday

Closed

Tuesday, Wednesday, Thursday & Friday

9:30 a.m. to 1:30 p.m.

Saturday

8 a.m. to 12:00 noon

SELECTMEN'S OFFICE

Tax Maps & Tax cards available to Realtors & Developers on

Tuesday only, 8:45 a.m. to 12:00 noon

For general business, Selectmen's Office is open every day from

9:00 a.m. to 12:00 noon

DUMP HOURS

Wednesday

7 a.m. to 12:00 noon

Saturday

9 a.m. to 1:00 p.m.

TOWN OFFICIALS AND BOARDS

	TERM EXPIRES
SELECTMEN AND OVERSEERS OF THE POOR	
Edmund F. Jansen, Jr.	1988
Joseph R. Lauze	1986
Grace L. Joncas, Chairman	1987
TOWN CLERK	
Beverly Dionne	1986
TOWN TREASURER	
Gerald Boothby	1986
CHIEF OF THE FIRE DEPARTMENT	
Ronald E. Brown	1986
REPRESENTATIVE TO THE GENERAL COURT	
Albert Dionne	1986
SUPERVISORS OF THE CHECKLIST	
Jacquelyn Jacobson	1988
Bernice Hendrix	1990
Janet Chabot	1986
MODERATOR	
Joseph E. Caouette	1986
BUDGET COMMITTEE	
Gerald Boothby	1988
Denise Knowles	1988
Lillian Dodier	1988
Clement Michaud	1986
Albert O. Viel	1986
Kenneth Bolduc	1986
Charles A. Dionne	1987
Lawrence B. Larkin	1987
TRUSTEES OF TRUST FUNDS	
Eugene Berube	1986
Joseph Porter	1986
Fred Green	1986
TRUSTEES OF LIBRARY TRUST	
Barbara A. Hopkins	1988
John Sorice, Chairman	1986
Bambi-Linn Goodwin	1987

APPOINTED OFFICIALS BY SELECTMEN

CHIEF OF POLICE	
Jon C. Schmitter	1986

	TERM EXPIRES
ROAD AGENT	
Robert Chagnon	1986
TAX COLLECTOR	
Lillian Dodier	1986
HEALTH OFFICER	
Lillian Dodier	1986

APPOINTED BOARDS BY SELECTMEN

PLANNING BOARD	
Karen Weston	1989
Armand Laliberte, Chairman	1986
Thomas Mansfield	1987
Robert Smith	1987
Albert Dimne	1987
William Fleming	1988
Edmund F. Jansen	Ex-officio
BOARD OF ADJUSTMENT	
Fred Green	1990
Marcel Giroux, Alternate	1990
Ovid Viel	1986
Edward Glouinski	1987
Richard Bradbury, Alternate	1987
Lewis Janetos, Alternate	1987
Joseph E. Caouette, Chairman	1988
Eliott J. Bisson	1989
INDUSTRIAL COMMISSION	
George Janetos	1986
CONSERVATION COMMISSION	
Dorothy Hanson	1985-1986
Dorothy Green	1985-1986
George Lord	1985-1986
Ralph Phipps	1985-1987
Michael Peters	1985-1987
Ernest Lennon	1985-1988
Albert Dionne	1985-1988
STRAFFORD COUNTY REGIONAL PLANNING BOARD	
Armand Laliberte	1986
Edmund F. Jansen, Jr.	1986
CIVIL DEFENSE DIRECTOR	
Police Chief Jon C. Schmitter	1986
REPRESENTATIVE TO ARMED SERVICE COMMITTEE	
Fred Green	1986

	TERM EXPIRES
REPRESENTATIVE TO LAMPREY SOLID WASTE COOP BOARD OF DIRECTORS	
Edmund F. Jansen, Jr.	1986

SELF-PERPETUATING BOARD

TRUSTEES OF PUBLIC CEMETERIES	
Paul Janetos, Chairman	1990
Joseph Porter	1986
Clyde Roberts	1987
H. Hall Roberts	1988
Joseph E. Caouette	1989
Grace L. Joncas, Chairman, Board Selectmen	1985

ELECTED BY TOWN MEETING

SURVEYORS OF WOOD AND LUMBER	
Edward Glovinski	1986
Albert England	1986
Basil Mitchell	1986
Joseph Porter	1986
Albert Viel	1986
PARKS & PLAYGROUNDS	
Albert Viel	1988
Edward Glovinski	1986
Arthur Osbon	1987
FENCE VIEWER	
Paul Janetos	1986
TREE WARDEN	
Michael Brown	1986

HYDROELECTRIC REPORT

The Town of Rollinsford received $25,000 in 1985 for its share of revenue produced by the Hydroelectric Power Plant, between Oct. 1, 1984 and Sept. 30, 1985. This was $70,570 less than the amount the Town had received for the operation of the plant during the same period in the previous year. The drastic reduction in revenue was a direct result of reduced steam flow associated with several months of dry weather during 1985.

Between Jan. 1 and Dec. 31, 1984, the Hydroelectric Plant produced 6,694,560 KWH of electricity or an average of 18,341 KWH per day. In contrast, during the 1985 calendar year total production declined to 3,564,360 KWH or an average of 9,765 KWH per day. Between May and August, the production was 372,400 KWH or only 17% of the electricity produced the previous year. The attached bar chart shows the comparison of production by month for 1984 and 1985.

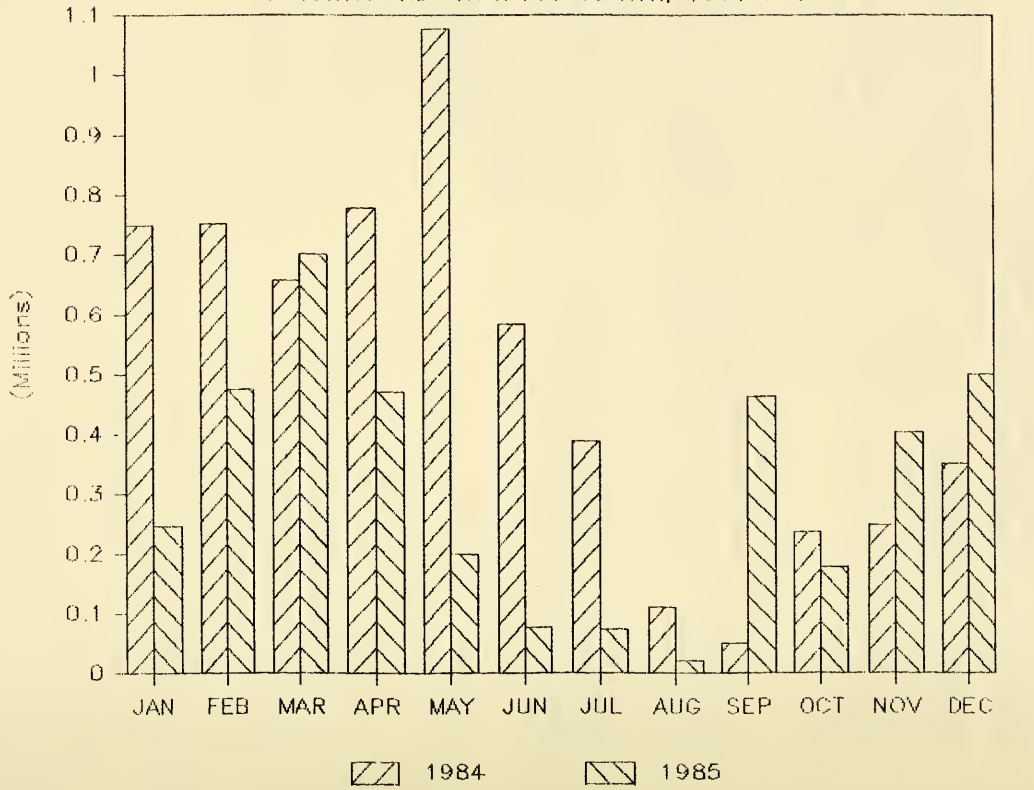
As a result of the revenue decline, the Town experienced a $25,000 shortfall in expected revenues from the plant. Although the production and revenues were far below expectations in 1985, the Selectmen are projecting $50,000 of revenue from the plant in 1986. Electric production during the first quarter of the 1986 hydroplant revenue year has returned to normal levels.

Article XII of the 1986 Town Warrant requests authorization to establish a hydroelectric fund under authority of RSA 362-A:7. If approved, the Selectmen wish to place any 1986 hydroelectric revenue in excess of $50,000 in this fund. In subsequent years, money in this fund can be transferred to the General Fund to reduce the tax rate.

Edmund F. Jansen, Jr.
Selectman

HYDROPLANT ELECTRICITY PRODUCTION

ROLLINSFORD KWH PER MONTH, 1984 & 1985



WARRANT FOR ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS

Tuesday, March 11, 1986

TO THE INHABITANTS OF THE TOWN OF ROLLINSFORD
COUNTY OF STRAFFORD, STATE OF NEW HAMPSHIRE,
QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified that the polls will be open from 10 A.M. to 6 P.M. at the Rollinsford Town Hall, on Tuesday, March 11, 1986, to bring in your ballots for the Town Officers to be elected in Article 1; to hear the results of the referendum articles voted on during the day; and to meet at the Rollinsford Grade School at 7:30 P.M. on the same day to act on the budget and other articles in the Warrant.

ARTICLE I

To bring in your ballots for:

One (1) Selectman and Overseer of the Poor for three (3) years,
Town Clerk for one (1) year,
Town Treasurer for one (1) year,
Chief of the Fire Department for one (1) year,
Three (3) members of the Budget Committee for three (3) years,
One (1) Trustee of Trust Funds for three (3) years,
One (1) Trustee of the Rollinsford Library Trust Fund for three (3) years.

ARTICLE II

Are you in favor of the adoption of Amendment No. 1 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment modifies the 'Definition' section of the Ordinance with updated meanings to the terms "parking space" and "street", and the addition of several new terms and their meanings to support proposed additions to the Ordinance designed to protect the quality and source of water in Rollinsford.

ARTICLE III

Are you in favor of the adoption of Amendment No. 2 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment modifies the base 'Zoning District Map' to redesignate a portion of the northwest section of Rollinsford, abutting the Dover "miracle mile" area, and Somersworth, currently designated as Countryside Residential, to Urban (Kelwyn Park and Pinecrest subdivisions), and Commercial.

This amendment also sets up a section within the Ordinance to accommodate the definition of "overlay" districts including the current "Flood Hazard District" and the proposed addition of two additional overlay districts: the Aquifer Conservation District and the Well Site Protection District.

ARTICLE IV

Are you in favor of the adoption of Amendment No. 3 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment modifies the 'Use Regulations' section of the Ordinance and includes

selected modifications to specific uses and concerns their 'special provision' requirements, the addition of use control for hazardous or toxic materials, and an extensive specification of 'permitted' and 'prohibited' use development activity within the proposed Aquifer Conservation District and Well Site Protection District.

ARTICLE V

Are you in favor of the adoption of Amendment No. 4 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment modifies the 'Land Space Requirements Table' of the Ordinance to prescribe the development parameters for the newly proposed Commercial Zone in the northwest part of town.

ARTICLE VI

Are you in favor of the adoption of Amendment No. 5 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment modifies the 'Special Provision' section of the Ordinance to further clarify controls to "apartment" development activity, to prohibit apartments in the Industrial area between Front Street and the Salmon Falls River, to incorporate additional Federally mandated requirements for Mobile Home development in flood prone areas, and to add special provision language for controlling the storage and maintenance of petroleum products and hazardous materials.

ARTICLE VII

Are you in favor of the adoption of Amendment No. 6 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment modifies the 'Off-Street Parking' section of the Ordinance with a change to the parking space size specification (9' x 18'), and the change to the number of spaces required for apartments from 1½ to 2 per unit.

ARTICLE VIII

Are you in favor of the adoption of Amendments 7, 8, and 9 to the Town Zoning Ordinance, as proposed by the Planning Board?

These amendments incorporate changes to the 'Board of Adjustment', 'Amendment', and 'Enforcement' sections of the Ordinance as a result of revisions of N.H. State Statutes (RSA), and requirements mandated by federal flood insurance agency (FEMA).

ARTICLE IX

To choose all other necessary Town Officers for the ensuing year.

ARTICLE X

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for use as set off against budget appropriations in the amount indicated, and to further authorize Selectmen to make pro-rata reduction in the amounts if estimated entitlements are reduced or take any other action thereof.

APPROPRIATIONS	ESTIMATED AMOUNTS
Police Department	$ 9,000.00
Highway Department	$ 6,000.00
Fire Department	$ 5,000.00
	$20,000.00

ARTICLE XI

To see if the Town will authorize the Selectmen to negotiate and lease town lands to the Damart Corporation, for use as parking spaces for employees working at the two Damart mill buildings in Rollinsford.

ARTICLE XII

To see if the Town will appropriate $20,000 to establish a Land Trust Fund. Money from this fund would be used to purchase land, buy land options, or to purchase development rights on land to be used for recreation, open space or other non-developmental purposes.

ARTICLE XIII

To see if the Town will authorize the Selectmen to expend up to $20,000 to purchase land, buy land options, or participate in the State Developmental Rights Purchase Program, using monies from the Land Trust Fund. Public hearings would be required before monies from the Land Trust Fund could be spent.

ARTICLE XIV

To see if the Town will name and refer to the ROW in the MacKenzie subdivision, (Plan #83-272M, prepared by Civil Consultants of South Berwick, Me., dated 8-9-84), as Woodland Drive. (BY PETITION)

ARTICLE XV

To see if the Town will authorize the Selectmen to establish a Hydroelectric Fund to hold a portion of the revenue received from the Town's hydroelectric plant. Fund to be established under authority given by RSA-A:7. (If established, the Town Treasurer shall have custody of the hydroelectric fund, and shall pay out the same upon orders of the Selectmen, after the specified sum to be withdrawn has been authorized by a majority vote at an Annual or Special Town Meeting. Money from this fund may be used for any purpose for which the Town may appropriate money).

ARTICLE XVI

To see if the Town will appropriate a sum equal to all revenues in excess of $50,000 that may be received from the hydroelectric plant to be placed in the Town's Hydroelectric Fund. (The first $50,000 or any lesser amount that may be received will be used as offset against town budget expenditures).

ARTICLE XVII

To see if the Town will authorize the Selectmen to place all Hydroelectric Plant Revenues in excess of $65,000 into the Library Fund and Trust. (First $50,000 or lesser amount that may be received will be used as offset against town budget expenses; next $15,000 will be placed in the Hydro Reserve Fund to stabilize the annual flow of revenues; balance of revenue will be placed in the Library Fund and Trust.) (BY PETITION)

ARTICLE XVIII

To see if the Town will appropriate the sum of $13,405 to purchase a new police cruiser, radio, and installation for the Police Department.

ARTICLE XIX

To see if the Town will authorize the Selectmen to withdraw $13,405 from the Town Equipment Fund for payment of the new cruiser, radio and installation.

ARTICLE XX

To see if the Town will appropriate the sum of $1,150 to purchase a new 1,000 gallon gas tank and pump for the Police Department.

ARTICLE XXI

To see if the Town will authorize the Selectmen to withdraw $1,150 from the Town Equipment Fund for payment of the 1,000 gallon gas tank and pump.

ARTICLE XXII

To see if the Town will appropriate the sum of $5,200 to purchase a new fire truck tank and pump.

ARTICLE XXIII

To see if the Town will authorize the Selectmen to withdraw $5,200 from the Town Equipment Fund for payment of the Fire truck tank and pump.

ARTICLE XXIV

To see if the Town will appropriate the sum of $2,000 for renovations to the second floor of the Rollinsford Town Hall. (Renovation to include updating old electrical wiring and new insulation and wallboard to create new meeting and storage space). This money will be matched with a $3,400 contribution from the Civic Pride Fund).

ARTICLE XXV

To see if the Town will vote to accept the budget as submitted by the Budget Committee.

ARTICLE XXVI

To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE XXVII

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collector's Deeds.

ARTICLE XXVIII

To see if the Town will authorize the Selectmen to make application for and to receive and spend Federal or State Planning Funds, or other funds that may become available to the Town in accordance with RSA 31:95-B.

ARTICLE XXIX

To see if the Town will authorize the Rollinsford Planning Board to prepare a capital improvements program as authorized under RSA 674:5.

ARTICLE XXX

To see if the Town will vote to oppose the burial, storage, transportation and production of high level radioactive waste in the Town of Rollinsford and State of New Hampshire; and to call upon Congress to conduct an independent investigation with full public participation into the feasibility and prudence of the U.S. Department of Energy's (DOE) present plan to dispose of radioactive waste and into the DOE's competence to carry out such a plan. (BY REQUEST OF N.H. RADIOACTIVE WASTE INFORMATION NETWORK AND BY PETITION).

ARTICLE XXXI

To transact any other business that may legally come before this meeting.

Given under our hands and seal this 11th day of February, 1986.

Grace L. Joncas, Chairman
Edmund F. Jansen, Jr.
Joseph R. Lauze
Selectmen of Rollinsford, N.H.

A True Copy Attest:
Grace L. Joncas
Edmund F. Jansen
Joseph R. Lauze
Selectmen of Rollinsford, N.H.

1985 COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES, AND PROPOSED BUDGET FOR 1986

Classifications	1985 Approp.	1985 Expenses	1986 Proposed Budget
Town Officer's Salaries	$ 7,600.00	$ 7,600.00	$ 7,600.00
Town Officer's Expenses	27,806.44	25,521.94	28,898.33
Mapping & Appraisal	3,500.00	3,469.13	4,100.00
Town Buildings	15,936.00	15,407.79	17,444.00
Elections & Registrations	465.00	264.80	1,315.00
Police Dept.	116,651.44	118,100.56	131,757.38
Dog Control Program	2,212.10	1,531.84	2,122.83
Fire Dept.	17,180.00	14,803.36	19,603.10
Hydrant Rental	3,840.00	3,840.00	3,840.00
Insurances	10,470.10	13,150.72	15,340.36
Civil Defense	100.00	.00	100.00
Planning Board	1,300.00	1,031.95	1,900.00
Zoning Board of Adjustment	1,200.00	282.44	1,000.00
Conservation Commission	100.00	100.00	100.00
Industrial Commission	100.00	.00	.00
Care & Removal of Trees	950.00	750.00	800.00
Tri-Area Visiting Nurse	3,500.00	3,499.92	4,250.00
So. Berwick Rescue Squad	3,700.00	3,700.00	4,500.00
Vital Statistics	50.00	.00	.00
Landfill, Garbage Coll., Care of Dump	29,250.00	35,634.20	32,262.50
Lamprey Solid Waste Coop.	18,870.00	21,931.19	25,801.40
Highway Maint., Summer & Winter	32,943.52	25,606.87	33,660.10
Highway Block Grant	21,000.00	18,762.98	22,680.00
Street Lighting	22,181.25	21,344.02	22,185.00
Memorial Day Expense	800.00	800.00	840.00
Veteran's Aid	750.00	.00	250.00
Juvenile Court Placement	5,000.00	2,253.79	.00
Local Welfare	2,000.00	400.00	5,000.00
Old Age Assistance	9,000.00	3,130.10	.00
Recreation - Parks	4,250.00	3,583.32	4,392.50
Cemeteries	300.00	300.00	300.00
Damages - Legal Expenses	3,000.00	2,080.20	3,500.00
Hydroplant	1,190.00	1,069.82	1,250.00
Adv., Reg. & Mun. Assoc.	1,962.86	2,020.25	2,300.00
Contingency	3,000.00	234.14	3,000.00
Ret., Soc. Sec., & Emp. Ins.	34,764.75	34,435.35	38,805.91
Unemployment Ins.	979.71	463.88	1,042.79
Interest on debt	3,055.00	3,055.00	1,857.50
Principal on debt	27,500.00	27,500.00	22,500.00
Capital Expenditures	71,300.00	70,841.06	57,505.00
TOTALS	$ 509,758.17	$ 488,500.62	$ 523,803.70

REVENUES, ACTUAL & ESTIMATED FOR 1985 - 1986

SOURCE OF REVENUE	1985 Estimated	1985 Acutal	1986 Proposed
From Taxes			
Resident Taxes	$ 13,000.00	$ 12,890.00	$ 13,000.00
Nat'l Bank Stock Tax	60.00	50.80	50.00
Interest & Penalties on taxes	15,000.00	23,345.70	15,000.00
Inventory Penalties	50.00	193.00	150.00
Land Use Change Tax	2,000.00	8,500.00	.00
Yield Tax	.00	655.76	400.00
TOTALS	$ 30,110.00	$ 45,435.26	$ 28,600.00
State Revenues			
Railroad Tax	$ 300.00	$ 234.67	$ 230.00
State Aid - Water Pollution Project	11,000.00	11,337.00	11,300.00
Gas Tax Refund	50.00	.00	50.00
Revenue Sharing	117,233.95	110,408.98	112,000.00
Highway Block Grant	21,299.66	24,376.01	25,000.00
TOTALS	$ 149,883.61	$ 146,356.66	$ 148,580.00
Local Sources			
Motor Vehicles	$ 88,000.00	$ 110,465.56	$ 115,000.00
Business/Licenses/Permits/Fees	6,000.00	6,451.80	6,000.00
Dog Licenses	1,200.00	930.40	1,000.00
Hydroplant	50,000.00	25,000.00	50,000.00
Rent of Town Property	100.00	75.00	100.00
Contracted Services (Police)	17,750.00	16,420.50	3,000.00
Other	.00	8,531.74	18,200.00
TOTALS	$ 163,050.00	$ 167,875.00	$ 193,300.00
Insurance Claims/Dividends	$ .00	$ 4,749.01	$ .00
Interest of Deposits	10,000.00	6,678.80	7,000.00
Sale of Town Property	4,000.00	.00	3,000.00
Police Fines/Reports	215.00	485.00	500.00
TOTALS	$ 14,215.00	$ 11,912.81	$ 10,500.00
Other Financial Sources			
Withdrawal from Capital Reserve	$ .00	$ 39,000.00	$ 19,755.00
Federal Revenue Sharing Fund	20,000.00	20,000.00	20,000.00
Surplus	40,000.00	60,000.00	10,000.00
TOTALS	$ 60,000.00	$ 119,000.00	$ 49,755.00
TOTAL REVENUES & CREDITS	$ 417,258.61	$ 490,579.73	$ 430,735.00

DETAILED STATEMENT OF PAYMENTS

Town Officer's Salaries:		
Selectmen	$ 5,500.00	
Town Clerk	100.00	
Town Treasurer	1,000.00	
Fire Chief	1,000.00	
		$ 7,600.00
Town Office Expenses:		
Tax Collector Salary	$ 6,344.00	
Town Clerk/Bookkeeper Salary	6,344.00	
Secretary/Clerk Salary	903.02	
Telephone	404.84	
Health Officer's Salary	150.00	
Audit of Town Book	1,000.00	
Printing of Town Book	1,306.25	
Postage	1,296.24	
Dues	57.00	
Register of Deeds Fee	289.51	
Deed Research for Tax Sale	260.00	
Traveling Expenses	91.30	
Newspaper Ads	251.35	
Town Office Supplies	1,655.89	
Equipment Maintenance & Servicing	318.54	
Office Equipment	2,300.00	
Work Study Student	50.00	
*Marriage License Fees Paid to the State	286.00	
		$ 23,307.94
Town Officers' Fringe Benefits:		
Workmen's Compensation Insurance	$ 238.87	
N.H. Municipal Unemployment Comp.	109.03	
Bonding Insurance	541.00	
Social Security Payments (deducted & contrib.)	973.64	
Withholding (deducted)	1,363.00	
Professional Liability Insurance	726.46	
		$ 3,952.00
Election & Voter Registration Expenses:		
Supervisors of Check Lists	$ 90.00	
Ballot Inspectors	80.00	
Moderator	30.00	
Lunches for Election Workers	14.80	
Advertising & Misc. Expenses	.00	
Printing for Elections & Registration	50.00	
Updating Check Lists	.00	
		$ 264.80
Town Hall Maintenance Expenses:		
Heat	$ 4,370.24	
Electricity	1,422.78	
Water	68.00	
Sewerage	140.00	

Janitorial Labor	$ 300.00	
Janitorial Supplies	500.00	
Maintenance Parts & Supplies	800.99	
Remodeling & Renovation	.00	
Insurance (Fire-Boiler-Liability)	2,947.05	
(computer)	62.90	
		$ 10,611.96
Town Mapping & Appraisal:		
Mapping	$ 333.00	
Appraisal & Maintenance of Tax Cards	3,136.13	
		$ 3,469.13
Police Department Expenses:		
Chief's Salary	$ 20,512.51	
Sargent's Salary	17,010.35	
Patrolman #1	15,685.27	
Patrolman #2	4,178.00	
Specials Wages	12,102.43	
Paid Holidays	446.24	
Overtime Pay	6,564.43	
Telephone	1,656.33	
Strafford Dispatch	2,650.00	
Gas & Oil	6,716.68	
Repairs & Maintenance of Cruiser	6,377.78	
Tires for Cruiser	890.00	
Office Supplies	614.43	
Departmental Equipment	4,037.34	
Departmental Supplies	949.87	
Radio Repair	1,001.26	
Dues & Publications	114.65	
Social Security	929.70	
Workmen's Compensation Insurance	8,735.85	
Blue Cross - Blue Shield	4,796.58	
Life & Disability Insurance	1,044.94	
N.H. Retirement System	9,406.61	
Withholding Taxes (deducted)	9,581.00	
Professional Liabilities	1,913.00	
Clothing and Accessories	2,213.17	
Training & Schooling	65.00	
N.H. Municipal Unemployment Compensation	288.61	
Travel Expenses	20.00	
Lone Star Life Ins. (payroll deducted)	165.00	
Cruiser Insurance	1,237.50	
		$ 141,904.53
Contracted Service	$ 13,844.87	$ 13,844.87
Dog Control Program Expenses:		
Dog Officer's Salary	$ 926.44	
Supplies	215.40	
Vehicle Expenses	50.00	
Animal Shelter Fees	40.00	
Social Security	65.31	
N.H. Municipal Unemployment Compensation Fund	7.42	
		$ 1,304.57

Fire Department Expenses:		
Firemen's Allowance	$ 3,916.73	
Telephone	1,057.03	
Answering Service	700.00	
Radio Repair	437.94	
Alarm System Expenses	395.00	
Protective Clothing	629.50	
Life Insurance	110.00	
Equipment	1,000.00	
Hose	2,000.00	
Gas & Oil	24.00	
Repairs on Vehicles	1,979.01	
Housekeeping Supplies	246.38	
Schooling & Training	54.70	
Water	68.00	
Electricity	1,169.17	
Heat	3,398.06	
Maintenance & Repair of Station	74.00	
Workmen's Compensation Insurance	610.87	
Community Aid	130.00	
Scott Air Packs	2,233.07	
Vehicle Insuance	4,467.30	
Boiler Ins.	68.00	
Station Fire & Liab. Ins.	1,058.09	
		$ 25,826.85
Tree Care Expenses:		
Tree Removal	$ 750.00	
		$ 750.00
Planning Board Expenses:		
Ads in Newspapers & Postage	$ 503.67	
Supplies	28.28	
Legal Fees	.00	
Schooling, etc.	.00	
		$ 531.95
Zoning Board Expenses:		
Ads in Newspapers & Postage	$ 203.06	
Supplies	79.38	
Legal Fees	.00	
Schooling, etc.	.00	
		$ 282.44
Civil Defense Expenses:	.00	$ .00
Conservation Commission Expenses:	$ 100.00	
		$ 100.00
Tri Area Visiting Nurses:	$ 3,499.92	
		$ 3,499.92
Vital Statistic Expenses:	$ .00	$ .00
Highway Department Expenses:		
Road Agent's Salary	$ 14,996.80	
Assistant's Salary	.00	
Extra Help Salary	1,984.99	

Gas & Oil (Summer)	$ 321.81	
Gas & Oil (Winter)	1,752.81	
Summer Repairs & Maintenance	1,600.00	
Winter Repairs & Maintenance	3,108.07	
Summer Supplies	397.08	
Winter Supplies	.00	
Sidewalk Snow Removal	560.00	
Vehicle Insurance	3,005.20	
Social Security	1,198.35	
Workmen's Compensation Insurance	1,608.02	
Blue Cross & Blue Shield Insurance	1,413.16	
Life & Disability Insurance	286.17	
Withholding Tax (payroll deducted)	2,188.00	
N.H. Municipal Unemployment Compensation Fund	52.39	
		$ 34,472.85
Town Shed Expenses:		
Telephone	$ 341.39	
Electricity	374.95	
Water	68.00	
Maintenance & Supplies	245.48	
Insurance	303.18	
Heat	2,066.73	
		$ 3,399.73
Dump Expenses:		
Attendant's Salary	$ 869.43	
Social Security	60.22	
N.H. Municipal Unemployment Compensation Fund	4.96	
Workmen's Compensation Insurance	62.50	
		$ 997.11
Highway Subsidy Expenses:		
Winter Sand	$ 743.75	
Winter Salt	849.43	
Patch & Gravel	1,103.00	
Supplies	785.48	
Resurfacing & Labor	4,000.00	
Added Highway Subsidy	11,281.32	
		$ 18,762.98
Garbage Expenses:		
Lamprey Solid Waste Coop	$ 21,931.19	
Lakes Region Disposal	35,634.20	
		$ 57,565.39
Street Lighting:		
Public Service Co. of N.H.	$ 21,344.02	
		$ 21,344.02
Contingency Fund Expenses:	$ 234.14	
		$ 234.14
Old Age Assistance:	$ 3,130.10	
		$ 3,130.10

Local Welfare:	$ 400.00	
Juvenile Placement (court mandated)	2,253.79	
		$ 2,653.79
Memorial Day Expenses:	$ 800.00	
		$ 800.00
Park Expenses:		
Payroll	$ 246.14	
Social Security	49.22	
N.H. Municipal Unemployment Comp.	1.47	
Workmen's Compensation	43.32	
		$ 340.15
Recreation Expenses:		
Payroll (Summer)	$ 1,700.00	
General Misc. Costs (Summer)	1,637.18	
Social Security	119.85	
		$ 3,457.03
Hydrant Rental:		
Salmon Falls Village Water District	$ 3,040.00	
Cities of Somersworth & Dover	800.00	
		$ 3,840.00
Cemeteries:		
Trustees of Rollinsford Cemeteries	$ 300.00	
		$ 300.00
Damages & Legal Expenses:	$ 2,080.20	
		$ 2,080.20
Regional & Municipal Association Expenses:		
Dues	$ 2,020.25	
		$ 2,020.25
Interest on Debt:		
Town Hall	$ 975.00	
Sewer	2,080.00	
		$ 3,055.00
Principal on Debt:		
Town Hall	$ 7,500.00	
Sewer	20,000.00	
		$ 27,500.00
Capitol Expenses:		
Road Reconstruction - PH 5	$ 23,000.00	
Fire Utility Van	841.06	
Highway Truck	39,000.00	
Fire Station Doors	8,000.00	
		$ 70,841.06
Hydroplant License Fee:	$ 99.50	
		$ 99.50

Property Taxes Paid to Other Towns:		
Town of So. Berwick	$ 178.62	
Town of Berwick	791.70	
		$ 970.32
So. Berwick Rescue Squad:	$ 3,700.00	
		$ 3,700.00
Liabilities from Previous Year:		
Town Hall Fire Alarm	$ 2,595.00	
Gas Tank & Pump	896.00	
Computer	315.98	
Tree Cutting & Blight Control	16.00	
		$ 3,822.98
Abatements-Refunds-Tax Sale:		
Property Tax Abatement	$ 260.60	
Resident Tax Abatement	32.00	
Refunds/Credits for exemptions & overpayments	894.66	
Tax Sale Expenses	78,287.26	
		$ 79,474.52
Reimb. for overpayment of Property Taxes:		
1984	$ 539.00	
		$ 539.00
Transfer to Liabilities on December 31, 1985:		
Audit	$ 2,500.00	
Vehicle Ins. & Trailer	600.00	
Master Plan Update	500.00	
Fire Alarm System	500.00	
		$ 4,100.00
TOTAL TOWN DISBURSEMENT & LIABILITIES:		$ 572,906.21
Rollinsford School District:	$895,221.00	
		$ 895,221.00
County Tax Payment:	$150,900.80	
		$ 150,900.80
TOTAL DISBURSEMENT & LIABILITIES (Town, School & County)		$1,619,028.01

Giordani & Lortie, Prof. Assn.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 459
Exeter, New Hampshire 03833

ACCOUNTANT'S OPINION

February 12, 1986

Board of Selectpersons
Town of Rollinsford
Rollinsford, NH 03869

Dear Selectpersons:

We are writing this letter to acknowledge that you have retained our firm to perform a compliance audit on the 1984 Books.

The audit is in the process of being completed and, by our opinion, once finished a General purpose financial statement will be issued.

Very Truly Yours,

Joseph J. Giordani, C.P.A.
Giordani & Lortie, Prof. Assn.
Certified Public Accountants

ROLLINSFORD CEMETERY OPERATION 1985
Checking Account Transactions

	INCOME	EXPENSES
Checkbook Balance Now Account (12/31/84)	$ 6,238.93	
Transferred from other Accounts	14,232.62	
Interest	592.00	
Cemetery Lot Sales	800.00	
Town Yearly Appropriation (2)	600.00	
Labor		$5,827.16
Social Security		883.95
Workmen's Compensation Insurance		267.00
Flowers		80.00
Water		58.00
N.H. Municipal Unemployment Comp. Fund		13.68
Office Supplies, Equip. & Services		225.00
Repairs and Improvements		120.00
Equipment Use Fee		1,500.00
Reimbursement to Town		205.50
Checkbook Now Account Balance (12/31/85)		$13,283.20

ROLLINSFORD CEMETERY TRUST FUNDS

Balance, January 1, 1985	$119,961.43
New Funds	1,675.00
Withdrawals	14,232.62
Interest earned	10,296.31
Balance, December 31, 1985	$117,700.12
Granite State Savings Bank (cd# 282-410536)	113,021.97
Granite State Savings Bank (Savings Account)	4,678.15
TOTAL	$117,700.12

ST. PATRICK CEMETERY TRUST FUND

Balance, January 1, 1985	$ 8,063.14
Withdrawals	146.74
Interest earned	457.51
Balance, December 31, 1985	$ 8,373.91
Granite State Savings Bank (Savings Account)	$ 8,373.91

TOWN OF ROLLINSFORD

Statement of Long Term Indebtness, showing Annual Maturities of Principal & Interest as of December 31, 1985

		Town Hall Renov. 6.5%
Amount Original Issue		$75,000
Date of Original Issue		Aug. 6, 1976
Principal Payable		August 6
Interest Payable		Feb. 6-Aug. 6
Payable to		Gr. St. Nat'l
Maturities		
Year Ending	**Prin.**	**Int.**
December 31, 1986	7,500	487.50
TOTALS		

TOWN OF ROLLINSFORD

Debt Service Schedule for $196,000 Bonds
Sewer Bonds Nos. 1-40 @ $5,000 each Rate 3.80%
Date 12/1/60 Denomination $5,000 Coupon Amount $95,000

Due Date	Outstanding	Principal	Interest	Total
6/1/86	5,000	5,000	95	5,095
	25,000	15,000	475	15,475

Debt Service Schedule for $225,000 Bonds
Sewer Bonds Nos. 1-45 @ $5,000 each, Rate 4.25%
Date 4/1/69 Denomination $5,000 Coupon Amount $106.25

4/1/86	30,000		637.50	637.50
10/1/86	30,000	10,000	637.50	10,637.50
4/1/87	20,000		425.00	425.00
10/1/87	20,000	10,000	425.00	10,425.00
4/1/88	10,000		212.50	212.50
10/1/88	10,000	10,000	212.50	10,212.50

SUMMARY OF
1985 Appropriations & Expenditures
and 1986 Proposed Budget

Classifications	1985 Budget	1985 Expended	1986 Dept. Recommended	1986 Selectmen Recommended	1986 Budget Recommended
Town Officers' Salaries	$ 7,600.00	$ 7,600.00	$ 7,600.00	$ 7,600.00	$ 7,600.00
Town Officer Salaries	14,931.44	13,591.02	15,833.33	15,833.33	15,833.33
Town Office Fringe Benefits	1,452.12	1,321.54	1,555.50	1,555.50	1,555.50
Town Officers' Expenses	13,256.00	12,657.38	13,446.00	13,446.00	13,446.00
Town Hall Maintenance	8,100.00	7,602.01	9,608.00	9,608.00	9,608.00
Town Hall Insurances	1,627.00	3,009.95	3,254.00	3,254.00	3,254.00
Elections & Registrations	465.00	264.80	1,315.00	1,315.00	1,315.00
Mapping & Appraisal	3,500.00	3,469.13	4,100.00	4,100.00	4,100.00
Hydroplant	1,190.00	1,069.82	1,250.00	1,250.00	1,250.00
Bonds	380.00	541.00	550.00	550.00	550.00
Police Salaries	80,376.44	76,499.23	96,998.58	95,062.13	92,636.38
Contracted Services	17,550.00	13,844.87	18,200.00	18,200.00	18,200.00
Fringe Benefits	27,809.71	27,115.29	32,612.37	31,742.10	31,160.53
Administration	3,050.00	2,470.41	4,525.00	4,525.00	4,425.00
Cruiser Insurance	904.00	862.50	975.00	975.60	975.60
Clothing & Personal Equipment	1,375.00	2,213.17	1,750.00	1,750.00	1,500.00
Department Equipment	1,800.00	4,037.34	1,450.00	1,450.00	1,450.00
Gas & Oil	5,000.00	6,716.68	6,500.00	5,350.00	5,350.00
Gen. Repairs & Prev. Maintenance	1,200.00	6,377.73	2,300.00	2,400.00	2,000.00
Radio Repair	500.00	1,001.26	500.00	500.00	500.00
Supplies & Ammunition	2,000.00	949.87	2,350.00	2,350.00	1,759.80
Tires	650.00	890.00	800.00	800.00	600.00
Mileage - 2nd Cruiser Insurance	500.00	450.00	556.25	556.25	556.25
Mileage - Juvenile Program	.00	.00	200.00	200.00	150.00
Strafford Dispatch	2,650.00	2,650.00	2,650.00	2,650.00	2,650.00

Classifications	1985 Budget	1985 Expended	1986 Dept. Recommended	1986 Selectmen Recommended	1986 Budget Recommended
Animal Control Officer's Salary	$ 1,012.10	$ 926.44	$ 1,072.83	$ 1,072.83	$ 1,072.83
Fringe Benefits	79.45	72.73	85.29	85.29	85.29
Animal Shelter Fee	500.00	40.00	500.00	500.00	500.00
Vehicle Repairs, Gas & Oil	.00	50.00	150.00	150.00	150.00
Vehicle Insurance & Trailer	675.00	600.00	.00	.00	.00
Supplies	400.00	215.40	400.00	400.00	400.00
Fire Dept., Men's Allowance	5,385.00	3,916.73	5,708.10	5,708.10	5,708.10
Administration	2,295.00	1,941.73	2,345.00	2,345.00	2,345.00
Operations & Equipment	7,100.00	6,711.88	7,700.00	7,740.00	7,740.00
Fire Station Maintenance	5,263.00	4,709.23	5,268.00	5,268.00	5,068.00
Fire Dept. Insurances	1,268.00	1,778.96	2,080.50	2,062.50	2,062.50
Vehicle Insurance	4,111.10	4,096.00	4,710.40	4,710.40	4,710.40
New Air Packs (2)	2,400.00	2,233.07	2,060.00	2,060.00	2,060.00
Update Dept. Air Packs	.00	.00	700.00	700.00	1,750.00
Highway Dept. Salaries	23,643.52	17,867.10	25,135.10	25,135.10	25,135.10
Fringe Benefits	5,062.10	4,728.43	5,662.67	5,662.67	5,662.67
Highway Operations	9,300.00	7,739.77	8,525.00	8,525.00	8,525.00
Town Shed Maintenance	2,568.00	3,096.55	2,768.00	2,768.00	2,768.00
Town Shed Insurance	163.00	303.18	348.66	348.66	348.66
Vehicle Insurance	2,362.00	2,980.00	4,179.20	4,179.20	4,179.20
Highway Subsidy	21,000.00	18,762.98	22,680.00	22,680.00	22,680.00
Waste Disposal - Contracted	48,120.00	57,565.39	58,063.90	58,063.90	58,063.90
Street Lighting	22,181.25	21,344.02	22,185.00	22,185.00	22,185.00
Industrial & Conservation Comm.	200.00	100.00	200.00	200.00	100.00
Civil Defense	100.00	.00	500.00	300.00	100.00
Armed Forces Committee	.00	.00	100.00	100.00	.00
Planning Board & Zoning Board of Adj.	2,500.00	1,314.39	2,900.00	2,900.00	2,900.00
Care of Trees	950.00	750.00	1,000.00	1,000.00	800.00
Tri-Area Visiting Nurse	3,500.00	3,499.92	4,250.00	4,250.00	4,250.00
South Berwick Rescue Squad	3,700.00	3,700.00	4,500.00	4,500.00	4,500.00
Vital Statistics	50.00	.00	50.00	50.00	.00
Contingency Fund	3,000.00	234.14	3,000.00	3,000.00	3,000.00

Classifications	1985 Budget	1985 Expended	1986 Dept. Recommended	1986 Selectmen Recommended	1986 Budget Recommended
Welfare (local)	$ 2,000.00	$ 400.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
Old Age Assistance	9,000.00	3,130.10	.00	.00	.00
Juvenile Placement	5,000.00	2,253.79	.00	.00	.00
Veteran's Aid	750.00	.00	750.00	250.00	250.00
Memorial Day Expenses	800.00	800.00	840.00	840.00	840.00
Parks & Playgrounds	390.15	340.15	409.66	409.66	409.66
Recreation, Summer & Winter	4,091.92	3,457.03	4,296.52	4,296.52	4,226.52
Hydrant Rental	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00
Cemeteries	300.00	300.00	300.00	300.00	300.00
Damages & Legal Fees	3,000.00	2,080.20	3,500.00	3,500.00	3,500.00
Reg. & Mun. Assoc. & Adv.	1,962.86	2,020.25	2,300.00	2,300.00	2,300.00
Interest on Notes & Bonds	3,055.00	3,055.00	1,857.50	1,857.50	1,857.50
Principal on Debt	27,500.00	27,500.00	22,500.00	22,500.00	22,500.00
Capital Expenditures	71,300.00	70,841.06	61,915.00	61,915.00	57,505.00
GRAND TOTALS	$ 509,758.17	$ 488,500.62	$ 537,415.34	$ 533,555.79	$ 523,803.70

PROPERTY TAXES ASSESSED IN ROLLINSFORD FOR THE YEAR 1985

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
14-2-1	Abbott, Richard & Solange		$ 70,000		$1,632.00
14-47	Adams, Kathleen		52,600		1,227.00
10-28	Adams, John & Laura		27,500		641.00
4-41-2	Adams, Roger & Dianne		13,300		310.00
4-7	Aikens, James & Margaret	$ 61,000	118,900	50	2,723.00
4-10	Aikman, Marion		58,700		1,369.00
4-11A	"	29,800	4,000		93.00
4-11B	"	31,900	5,600		131.00
4-12	"	27,200	2,100		49.00
4-23	"	61,000	2,600		61.00
4-24A	"		1,500		35.00
4-26	"	29,900	2,100		49.00
4-30	"	11,700	101,700		2,372.00
4-32	"	12,500	1,100		26.00
1-60	Anderson & Brown	27,900	9,100		212.00
1-60-1	"	19,800	2,200		51.00
1-61	"		79,600		1,856.00
8-5	"		18,600		434.00
8-6	"		83,800		1,954.00
14-26	"		37,200		868.00
19-24	"		36,100		842.00
1-61-1	Anderson, Jerry & Joanne	21,700	700		16.00
1-62	"		92,500	50	2,107.00
11-27	Angelopoulos, Theodora		130,500	50	2,993.00
15-15	Angelopoulos, Frank & Rachel		45,700		1,066.00
2-8	Argue, James & Katherine		54,100		1,262.00
9-18	Arkwell, David & Lona		59,800		1,395.00
2-10	"		14,300		333.00
2-10-1	"		14,300		333.00
15-14	Arnault, Gerald & Lois		47,200		1,101.00
3-29-1	Arthur, Jeffrey & Jane		97,600		2,276.00
14-13-25	Ashburner, Gordon & Mrs.		63,600		1,483.00
11-23	Athans, John & Anne		57,000	50	1,279.00
1-63	Austin, Michael		43,000		1,003.00
3-42	Ayer, Paul & Lorraine		49,700	50	1,109.00
1-3	Balomenas, Arthur & Josephine		36,200		844.00
12-1-1	Bandouveres, Gary		72,900		1,700.00
12-1	Bandouveres, George & Mary		22,900		534.00
12-2	"		78,600	50	1,783.00
12-3	"		54,100		1,262.00
5-33	Barrows, Everett & Ellen		46,500		1,084.00
20-11	Barry, Frederick & June		113,700	50	2,601.00
14-1	Bascom, Thomas & Marsha		57,600		1,343.00
4-24	Beaudet, Roland & Rachel		70,200	5,000	1,520.00
6-1	Bergmann, Gloria		30,800		718.00
5-10	Bell, David & Glenna		56,800	50	1,275.00
10-66	Belliveau, Adele & Jeanne		32,300	5,000	637.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
15-16	Bennett, Patricia		$ 44,600	50	$ 990.00
14-55-8	Bentley, Donald & Carolyn		79,600		1,856.00
5-52	Berge, Eivind & Judy		55,900		1,304.00
14-29	Bergeron, Gary & Rose		50,300		1,173.00
4-18-1	Berry, Paul & Marcia		52,100		1,215.00
20-12	Berry, Thomas & Monique		47,100		1,098.00
15-26	Bertrand, Robert		45,300		1,056.00
8-16	Bertrand, Robert & Lucette		52,900	50	1,184.00
2-3-1 T	Bertrand, Gerard & Julie		12,900		301.00
10-11	Berube, Arthur & Aurore		55,200		1,287.00
9-19	Berube, Clara & Celia		29,200	5,000	564.00
14-43	Berube, Eugene & Annette		49,400		1,152.00
15-7	Beaulieu, Carey & Patricia		60,600		1,413.00
3-12	Bickford, Charles & Marguerite		44,400	50	985.00
13-6	Bickford, Merle & Carleen		62,500	50	1,408.00
10-82	Bigos, Donald & Joan		69,700		1,625.00
14-13-23	Bigliard, John & Carolyn		61,700		1,439.00
10-49	Bishop, Alan & M. Grondin		42,900		1,000.00
10-63	Bisier, Diogene & Annette		47,300		1,103.00
10-30	Bisson, Eliott & Margaret		48,200	50	1,074.00
10-4A	Bisson, Marion		8,500	5,000	82.00
10-4	Bisson, Robert & Joanne		60,200	50	1,354.00
13-22-1	Bisson, Ronald & Joan		66,500		1,551.00
5-11	Blair, Robert & Mary		46,700	50	1,039.00
5-56	Blais, Adolphus & Mrs.		53,800	50	1,205.00
1-45	Blais, Henry & Katherine		62,500	50	1,408.00
5-30	Blais, Maurice & Rachel		49,800		1,161.00
14-13-14	Blier, Clarence & Jacqueline		58,800		1,371.00
10-50	Blouin, Inc.		299,800		6,991.00
10-54	Bolduc, Kenneth & Patricia		63,600		1,483.00
9-4	"		53,200	50	1,191.00
10-23	Boewe, Florence		31,300		730.00
15-29	Bolian, Charles & Donna		101,900		2,376.00
14-13-24	Boothby, Gerald & Louise		1,700		40.00
14-13-26	"		61,200		1,427.00
10-31	Borretti, Robert & Rosemary		53,500		1,248.00
7-1	Boston & Maine		32,600		760.00
8-13	"		13,600		317.00
10-45	"		3,700		86.00
8-10	"		19,700		459.00
1-35	Boucher, Louis & Claire		72,700		1,695.00
15-3	Bourque, Armand & Theresa		46,600	50	1,037.00
9-13-38	Boucher, John & Laura		57,900		1,350.00
10-44	Bodmer, James & Deborah		43,400		1,012.00
9-7	Bradbury, Richard & Carol		53,300	50	1,193.00
19-10	Bradley, Helen		13,100		305.00
5-8	Bridges, George & Mary		52,400	50	1,172.00
14-55-9	Brodeur, Leo & Michelle		78,200	50	1,774.00
5-24	Brodeur, Roger & Patricia		48,900	50	1,090.00
20-16	Brown, Michael & Nancy		41,500		968.00
7-2	Brown, Raymond & Alice		43,600		1,017.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
13-1	Brown, Charlene		$ 52,300		$1,220.00
10-1	Brown, Robert & Susan		71,500		1,667.00
19-11	Brown, Robert & Jeanne		13,100		305.00
15-9	Brown, Ronald & Sandra		60,600		1,413.00
3-27	Brown, Steven	$ 33,600	88,100		2,054.00
8-17	Brunelle, Robert & Bernadette		62,400		1,455.00
9-27	Brunelle, Raymond & Barbara		61,300	50	1,380.00
4-46	Bryan, Lee W. & Jennifer		59,300	50	1,333.00
3-46	Burke, Dennis & Margaret		31,200		728.00
3-14	Burke, John & Kathleen		73,500	50	1,664.00
20-24	Burke, Robert		38,900		907.00
10-113	Burnham, Fannie		32,700	50	713.00
10-37	Burr, Alonzo & Ruth		86,700		2,022.00
11-2-1	Calivas, Chris & Beverly		176,000		4,104.00
10-67	Cambo, William		54,500		1,271.00
1-57-1	Cambo, William		21,200		494.00
5-2	Canney, Rachel		51,000		1,189.00
10-42	Caouette, Ida & Jos. E.		63,800	5000/50	1,321.00
14-39	Carignan, Ronald & Janice		40,200	50	887.00
9-8	Caron, Gary & Barbara		46,500		1,084.00
13-14	Caron, Gerard & Dorothy		58,500		1,364.00
14-55-10	Caron, Paul & Linda		72,300		1,686.00
13-7	Carr, Roland & Judy		57,300	50	1,286.00
14-23	Carroll, S. G. & Ruth		57,200		1,334.00
5-19	Cashman, William & Barbara		44,300	50	983.00
10-55	Cass, Harley & Theresa		52,200	50	1,167.00
3-41	Catalfo, Vinenza & Joseph		116,800	5000/50	2,557.00
3-43	"		19,400		452.00
3-15	Catino, Andrew & Dorothy		72,300		1,686.00
14-14	Chabot, Dennis & Janet		64,600	50	1,456.00
10-38	Chabot, Raymond		36,400		849.00
4-49	Chagnon, Robert & Alice		49,200	50	1,097.00
11-18	Charette, Sylvio		37,700	5,000	763.00
13-23	Charpentier, Albert & Mary		61,900	50	1,394.00
10-71	Chase, Antonia		42,400	5000/50	822.00
10-72	"		26,500		618.00
10-68	Chase, Earl R. & Earl C.		60,200		1,404.00
20-5	Chase, Robert, Gregg & Geary		79,000		1,842.00
3-6	Chenard, Gerard & Lea		100,200	5,000	2,220.00
14-31	Cheney, Harland & Geraldine		1,200		28.00
14-32	"		41,300	50	913.00
9-21	Cheney, Mary		49,000		1,143.00
1-33	Child, Thomas & Barbara		77,100		1,798.00
4-31	Cingolani, William		70,100		1,635.00
14-13-12	Cioffi, Samuel & C. Sheridan		129,200		3,013.00
14-13-13	"		132,600		3,092.00
14-13-31	"		1,600		37.00
14-13-32	"		1,500		35.00
14-13-33	"		1,500		35.00
11-26	"		177,900		4,149.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
14-55-11	Clark, William & Carolyn		$ 55,700		$1,299.00
13-22	Clavette, Norman		53,200		1,241.00
5-22	Cleary, Robert & Brenda M.		45,500		1,061.00
10-3	Cogdill, Timothy & Linda		64,500		1,504.00
13-25	Colprit, Stephen & Phoebe		45,100		1,052.00
15-5	Constine, Fred & Jean		48,600	50	1,083.00
9-13-9	Cooper, J. & Tilson, M.		59,300		1,383.00
14-37	Corliss, Dennis & Karen		61,600		1,437.00
19-12	Cormier, Delia		13,300		310.00
20-14	Cote, Robert		49,600	50	1,107.00
1-2-1	Courteau, Andy Jr. (Dover Bowl)		676,500		15,776.00
1-26	Couture, Roland	$ 38,600	1,000		23.00
2-11	Couture, Marc	11,600	65,800		1,534.00
10-105	Crosier, Philip & Mary		62,300		1,453.00
10-123	Crosier, V. & Hebert, J.		67,100		1,565.00
14-48	Croteau, Albert & Linda		56,000		1,306.00
15-32	Croteau, Eva		41,700	5,000	856.00
14-38	Croteau, John & Carole		46,000		1,073.00
15-33	Croteau, Jos. E. & Grace		40,100	50	885.00
14-18-1	Cullen, Robert & Fernande		57,100	50	1,282.00
14-13-16	Cunningham, John & Linda		54,900		1,280.00
2-14-1	Curran, Gerard & Judith		17,100		399.00
3-4-1	Curtis, Corydon & Shirley		81,600		1,903.00
3-7-7	Cushman, James & Linda		92,000	50	2,095.00
5-34	Cunningham, Russell & Janet		51,300		1,196.00
11-8	Daeris, Eunice		76,000		1,772.00
11-10	"		1,600		37.00
1-57-3	Daigle, D. & Rowland, M.		86,500		2,017.00
1-54-1	Daigle, Leonard & Amanda		76,700		1,789.00
5-15	Dagenais, George		48,800	50	1,088.00
5-35	Daley, Gloria		47,600		1,110.00
10-46	Damart Thermowear		25,900		604.00
10-53	"		20,000		466.00
10-125	"		580,100		13,528.00
10-127	"		263,400		6,142.00
21-2	Davis, Edgar & Hazel		25,200	50	538.00
1-49	Davis, Glen & Charlotte		28,300		660.00
1-50	"		3,800		89.00
2-9	Day, Edward & Beatrice		107,300		2,502.00
11-6	Day, Richard & Jane		65,100	50	1,468.00
6-5	Dearborn, Howard & Mrs.		55,000	50	1,233.00
8-14	Demaris, Paul & Maureen		56,200		1,311.00
3-36	Demers, Robert & Patricia		63,700		1,485.00
5-3	Demers, Raymond & Lorraine		60,400		1,409.00
10-65	Deroy, Raoul & Edna		32,500	5,000	641.00
10-101	Dickinson, A. & Brianne M.		60,200		1,404.00
13-20	Dionne, Albert & Beverly		58,200	700	657.00
11-12	Dionne, Charles & Nancy		46,300	50	1,030.00
14-45A	Dionne, Jean & Doris		35,300	50	773.00
10-104	Dionne, Norman & Marie		44,500		1,038.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
21-3	Dionne, Sally		$ 35,500		$ 828.00
1-64	Dodge, Guy		57,800		1,348.00
3-7-1	Dodier, Richard & Louise		91,600	50	2,086.00
10-75	Dodier, Jos. N. & Lillian		50,600	50	1,130.00
10-16A	Dodier, Paul & Gwen		2,800		65.00
13-3	"		56,900	50	1,277.00
9-9	Doherty, Eleanor		70,900	50	1,603.00
5-51	Doiron, Roland & Sylvia		65,200		1,520.00
14-13-18	Donahue, Wm. & Mabel		76,900	50	1,743.00
9-13-35	Doucette, Anita		60,500		1,411.00
1-14	Dover, City of		24,000		560.00
1-14-1	"		13,800		322.00
3-9	"		5,000		117.00
21-6-1	"		3,200		75.00
1-14-2	Dover Doctor's Park		2,600		61.00
9-13-39	Doyon, Norman & Andrea		56,300	50	1,263.00
3-26	Drake, Charles & Ruth		62,000	50	1,396.00
10-107	Dube, Noel & Antoinette		51,300		1,196.00
11-4	Dubois, John & Gertrude		62,700	50	1,412.00
12-6	Dubois, Arnault & Gregorakos		64,900		1,513.00
20-3	Ducharme, Ronald & Joyce		72,100		1,681.00
10-76	Duchesneau, Guy & Gertrude		47,000		1,096.00
6-4	Dudley, Theresa		41,700		972.00
10-27	Duhaime, Maurice & Evangeline		62,900	50	1,417.00
14-13-10	Dukes, Thomas & Gaynell		58,800		1,371.00
14-40	Dumais, Ronald & Monica		52,000	50	1,163.00
2-19-2	Duncan, Patricia		56,700		1,322.00
14-21	Eastman, Florence		48,100	5000/50	955.00
15-11	Ebbson, Louis & Lena		47,700	50	1,062.00
15-22	"		6,100		142.00
14-36	Economos, George		38,600		900.00
5-45	Economos, Lewis & Mrs.		47,000	50	1,046.00
8-8A	Edgecomb, Randolph & Heidi		26,300		613.00
5-18	Eighmey, Stephen & Cynthia		48,100		1,122.00
15-19	Eldridge, Lester & Evelyn		48,200		1,124.00
3-19	Eliades, Alexander		174,100		4,060.00
3-20-1	"		22,900		534.00
20-18	Ellis, Thomas & Kathleen		37,600		877.00
15-35	Ellis, Willard & Pearl		48,700		1,136.00
5-44	Emack, Paul & Sandra		51,700		1,206.00
3-7	Emerson, Mrs. George		182,000		4,244.00
3-8	"		88,600		2,066.00
13-27	Emond, Raymond & Alice		41,500	50	918.00
19-3	England, Albert & Phyllis		60,500	50	1,361.00
3-18	Estes, Philip & Joanne		72,500		1,691.00
7-4	Estes, Walter & Muriel		61,900	50	1,394.00
10-14	Estes, Albert & Elizabeth		11,700		273.00
10-15	"		84,700		1,975.00
11-25	Fager, Charles & Vasiliki		50,800	50	1,135.00
3-11-1	Fenton, Joseph		78,400		1,828.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
11-13	Fermanis, Arthur & Helen		$ 49,400	5,000	$1,035.00
11-15	Fermanis Estate		77,900		1,817.00
5-21	Fieldsend, Gary & Pamela		47,300		1,103.00
10-74	Filiau, Robert & Beth		41,300		963.00
2-18	Fisher, Walter		33,400		779.00
10-20	"		4,200		98.00
1-30-1	Fisher, Clara		59,300		1,383.00
3-35	Fleming, William & Anne		69,500	50	1,571.00
20-25	Flynn, Paul & Gail		75,200		1,754.00
10-111	Flynn, Timothy & Ruth		80,700		1,882.00
10-112	"		97,900		2,283.00
10-112A	"		97,000		2,262.00
10-122	"		95,200		2,220.00
10-122-1	"		96,100		2,241.00
10-123-1	"		128,300		2,992.00
10-121-1	"		259,300		6,047.00
10-77	Fogarty, Anselm & Ida		44,800	50	995.00
9-26	Fogarty, Richard & Patricia		52,800	50	1,181.00
4-25	Ford-Smith, Herbert & Mrs.	$ 27,900	97,200		2,267.00
8-10 E	Foss, Harold & Denise		65,200	50	1,470.00
3-7-6	Fournier, Roger & Susan		77,500	50	1,757.00
15-21	Foxlow, Wm. & Jeannette		45,400	50	1,009.00
10-43	Fortier, John & K. Smith		62,000		1,446.00
3-1	Franklin, Walter & Mabel	93,700	26,400		616.00
3-2	"	85,800	13,500		315.00
3-4	"	5,500	500		12.00
4-3	"	36,100	7,900		184.00
19-14	Freeland, Donna		59,300		1,383.00
8-8	Frost, Ruth		52,100	5,000	1,098.00
10-47	Gadoury, Maria		41,800	5000/50	808.00
1-36	Gagne, Charles & Charlotte		66,500	50	1,501.00
10-48	Gagnon, Christopher & Mary		37,100		865.00
4-48	Gagnon, Fernand & Irene		56,400	50	1,265.00
1-28	Gagnon, Laurent & Maureen		104,400	Total	.00
1-28-1	"		19,300		450.00
1-27-1	Gagnon, Norman & Wanda		57,900		1,350.00
3-21	Gagnon, Richard		33,300		777.00
1-29	Gagnon, Victor & Alice		77,300		1,803.00
1-27	Gagnon, Victor & Laurent	21,300	3,200		75.00
20-19	Gainty, Thomas & Geralda		114,700	50	2,625.00
9-13-43	Gaiser, Bernard & Victoria		55,600		1,297.00
9-13-2	Galanes, Paul & Linda		57,900		1,350.00
4-22-2	Galeota, Anthony & Julia		92,100		2,148.00
15-31	Garneau, Dan & Darlene		78,300		1,826.00
14-55-7	Garneau, Maurice & Elaine		60,700		1,416.00
1-74-1	Garrett, John & Lee		111,400		2,598.00
1-74-2	"		4,100		96.00
1-74-B	George, Sybil & Charles		169,600		3,955.00
13-19	George, M. Denise & Michael		58,100		1,355.00
19-21	Gerard, Theophil & Irene		48,800		1,138.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
19-20	Gerard, Theophil & Irene		$ 54,900	50	$1,230.00
5-20	Gessis, Muriel		2,000		47.00
5-13	Gibbas, Doris		50,900	700	487.00
5-53	Gibbas, J. Michael		51,000		1,189.00
3-21A	Gilbert, Edward & Mary		83,100		1,938.00
10-102	Giroux, Marcel		48,200		1,124.00
15-20	"		55,200	50	1,237.00
10-40	Glovinski, Edward & Lorraine		102,600		2,393.00
10-40-1	"		19,100		445.00
10-70	"		56,100	50	1,258.00
10-93	Glovinski, Keith		55,600		1,297.00
13-5	Glovinski, Wm. & Doris		60,200		1,404.00
5-28	Gonya, Joseph & Venise		50,500	50	1,128.00
3-11-3	Goodman, Craig & Patricia		98,000		2,285.00
4-14	Goodrich, Chester & Helen		124,600		2,906.00
10-57	Gordon, Neal & Judith		51,800		1,208.00
14-55-2	Gosselin, Richard & Julie		59,200		1,381.00
2-7-1	Gourdouros, Richard & Charleen		71,400	50	1,615.00
21-6	Goulet, Noel & Rachel		55,400	50	1,242.00
3-23	Granite State Nat'l Bank		214,000		4,990.00
13-15	Grant, Alan & Carolyn		65,600	50	1,480.00
10-39	Grassi, Mona		42,500		991.00
10-55A	Grass, Wesley & Shirley		38,400		895.00
14-30	Gray, Francis & Louise		43,900	50	974.00
10-96	Green, Dorothy		57,000		1,329.00
10-113-2	"		2,700		63.00
13-2	Greenaway, Florence		54,600		1,273.00
5-32	Gray, Richard & Ellen		48,700		1,136.00
12-9	Hale, Richard & Edna		57,200		1,334.00
20-4	Haiteman, Evelyn		57,600	50	1,293.00
4-38	Hammond, Howard & Leona		53,000		1,236.00
4-45	Hammond, Howard & Nancy		10,000		233.00
4-44	"		46,900		1,094.00
5-5	Hammond, Howard & Dorothy		48,900	50	1,090.00
20-3-2	Hannon, George T.		24,100	50	512.00
14-13-11	Hanrahan, Pamela		55,800		1,301.00
14-51	Hanson, Dorothy		40,000	5,000	816.00
6-3	Hapgood, Earl & Mona		48,500	50	1,081.00
1-41	Hargreaves, Ronald & Joan		67,600	50	1,526.00
19-15	Harmon, Daniel		40,200		937.00
3-21-1	Harrigan, Edmund & Julie		116,700		2,721.00
1-5	Hannaford Bros.		393,500		9,176.00
21-7	"		6,300		147.00
21-31	"		300.00		7.00
21-32	"		2,700		63.00
4-37-2	Hare, Donald & Ann		38,400		895.00
9-13-41	Hendrix, Ralph & Bernice		63,600	50	1,433.00
14-16	Hickey, Catherine		67,600		1,576.00
6-2	Hill, Richard		54,600	50	1,223.00
6-9	"		4,400		103.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
5-6	Hodgdon, Stuart & Constance		$ 47,500		$1,108.00
14-10	Holmstrom, Paul & Alice		47,200	50	1,051.00
20-27	Hopkins, Edward & Barbara		50,300		1,173.00
4-1	Houde, Norman & Betty		43,400		1,012.00
20-1	Huber, Walter & Lydia		16,200		378.00
4-50	Hutchinson, Lawrence & Susan		51,400	50	1,149.00
14-55	Iorio, A. & Young, P.		59,300		1,383.00
12-8	Irving, Wm. & Carol		55,500		1,294.00
10-7	Jacobson, Merle & Jacqueline		45,600	50	1,013.00
1-44-1	"		21,900		511.00
1-68	Janetos, William	$ 15,200	118,000		2,752.00
1-68-1	Janetos, Lewis		27,800		648.00
1-48	Janetos, Lewis, Rollins & Wm.		28,000		653.00
1-47	Janetos, Rollins & Jean		96,500		2,250.00
1-24	Janco Realty		1,853,200		43,217.00
8-10-6	"		21,600		504.00
1-15A	Janetos, Andrew & Eleanor		171,400		3,997.00
1-65-3	Janetos, Geo. & Marjorie		50,300		1,173.00
1-67	"		110,800		2,584.00
1-66	"		54,800		1,278.00
1-15	Janetos, Geo., Lewis & Paul		54,500		1,271.00
1-69	Janetos, Lewis & Eleanore	20,500	114,700	50	2,625.00
1-71	Janetos, Mrs. Evangelos		96,800		2,257.00
1-72	"		27,700		646.00
1-23	Janetos, Paul & Christine		110,000		2,565.00
3-10	Janetos, Simeon		3,000		70.00
3-47	Jankowski, Leonard & Jan Lee		69,600		1,623.00
3-48	"		111,400		2,598.00
19-9	Jansen, Edmund & Sandra		90,900	50	2,020.00
9-13-37	Jansson, Richard & Catherine		55,400	50	1,242.00
13-34	Jasiek, Mamie		58,400	50	1,312.00
5-49	Javane, Faith		58,700		1,369.00
3-44	Jean, Gerald		14,300		333.00
3-45	"		120,200		2,803.00
3-7-4	Jennison, Philip & Bonnie Lee		20,900		487.00
3-11-2	Johnson, Alton & Barbara		69,200	50	1,564.00
13-33	Joncas, Paul		54,200	50	1,214.00
14-41	Joncas, Richard & Grace		40,600	50	897.00
13-21	Joncas, Rita		51,300	50	1,146.00
1-37	Jones, Raymond		108,600	50	2,483.00
10-33	Jones, T. & Casey, J.		44,100		1,028.00
4-41-3	Jurrisen, Jan & Ulla		13,300		310.00
19-5-1	Kallay, John & Diane		69,500		1,621.00
1-53-2	Karkos, Robert & Janice		104,800		2,444.00
1-57-5	"		16,500		385.00
12-12	Karz, John		58,100	5000/50	1,188.00
11-16	Kathios, Steven & Michelle		49,200		1,147.00
13-32	Keefe, Joseph & Carol		60,100		1,402.00
13-32A	"		12,100		282.00
14-55-12	Keithley, Warren Jr. & Nancy		62,000		1,446.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
13-10	Kelly, John & Joan		$ 56,100	50	$1,258.00
2-19-3	Keannamer, Betty		59,400		1,385.00
13-2-1	Kilty, Jeffrey		11,000		257.00
10-64	Kilty, Raymond & Alice		55,900	50	1,254.00
6-6	Kimball, Larry & Virginia		74,600		1,740.00
10-69	King, Martha		43,800		1,021.00
19-6	Kippax, Donald & Anne		63,000	50	1,419.00
13-31	"		57,500		1,341.00
14-7	Knowles, Harold Jr. & Gail		51,300		1,196.00
14-6	Knowles, Harold & Opal		25,700	50	549.00
19-5	"		2,900		68.00
14-8	"		45,600		1,063.00
3-29	Labbe, Helen		75,100		1,751.00
3-30	Labbe, Frank & Jacqueline		91,000		2,122.00
10-109	Labranche, Richard & Barbara		38,600		900.00
9-2	Labrecque, Albert & Madeleine		52,100	50	1,165.00
10-29	Labrecque, Anna		38,800	5000/50	738.00
10-103	Labrecque, Maurice		41,000		956.00
10-52	LaCasse, R. & LaMarca, A.		76,500		1,784.00
3-11	Laliberte, Armand & Joan	53,500	99,100	50	2,261.00
14-13-21	LaMarca, Ann		67,200	50	1,517.00
9-13-40	Lambert, Peter & Laurie		53,800		1,255.00
2-3-2	Lampesis, Est. of James		65,900		1,537.00
1-22	Lampesis, Peter & Kathleen	26,100	26,900		627.00
1-22-1	"		99,700	50	2,275.00
1-25	Lampesis, Theodore & Margaret		76,000	50	1,722.00
21-5	Lampros, Ch. & Constance		53,500	5000/50	1,081.00
11-20	Lampros, John & Sharon		53,300		1,243.00
21-8	Lancaster Estates		1,900		44.00
21-12	"		1,300		30.00
21-15	"		300		7.00
21-18	"		200		5.00
21-19	"		100		2.00
21-20	"		200		5.00
21-21	"		300		7.00
21-24	"		2,400		56.00
21-26	"		100		2.00
21-27	"		700		16.00
21-29	"		800		19.00
21-30	"		100		2.00
2-19-4	Lawrence, Peggy		12,700		296.00
10-9	Landgraf, Kenneth & Nancy		65,100		1,518.00
10-32	Lapoint, Michael & Nancy		47,400		1,105.00
10-117	Landry, Florida		39,100	5,000	795.00
5-26	Langdon, Robert & Lorraine		51,200	50	1,144.00
14-13-17	Larkin, Lawrence & Judith		73,500	50	1,664.00
14-2	Larochelle, Robert & Fabiola		51,000		1,189.00
3-16	Lauze, Jos. R. & Myra		63,400	50	1,428.00
1-65-1	Lawry, Henry & Laura		73,300	50	1,659.00
13-12	Leclerc, Ronald & Joan		67,700		1,579.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
1-44	Legere, Paul & Rita		$ 69,800	50	$1,578.00
14-28	Lemay, Richard & Sandra		47,100	50	1,048.00
19-2	Lennon, Ernest Jr. & Ruth		54,200	50	1,214.00
19-4	Lennon, Robert & Muriel		58,200	50	1,357.00
15-34	Lepage, Delphis		72,400		1,688.00
15-12	Lepage, Lionel & Beatrice		48,200	50	1,074.00
10-80	Lepage, Roger & Beverly		93,800		2,187.00
10-56	"		59,700		1,392.00
10-89	"		55,000		1,283.00
9-23	Lesniak, Joseph & Mary		46,900		1,094.00
19-17	Letarte, Armand & Anne		55,500		1,294.00
14-54	Letendre, Roland & Janet		53,600	50	1,200.00
20-21	Leuchs, George		86,400		2,015.00
20-23	Leuchs, Donald & P. Parrott		50,300		1,173.00
14-18	Levasseur, June		47,200		1,101.00
4-22	Levy, Richard & Shelley		71,800		1,674.00
14-4-1T	Lewis, Ernest & Dorothy		24,800	50	528.00
11-27-1	Lewis, Gary & Claudette		42,100		982.00
15-4	Leslie, Linwood & Ethel		48,700	50	1,086.00
12-7	Lindbom, Mrs. Arnold		53,700		1,252.00
4-39	Linnemeyer, Bridget & David		58,700		1,369.00
10-92	Locke, Ira		43,800		1,021.00
20-20	Long, Timothy & Janice		86,800		2,024.00
8-18	Lord, George & Shirley		43,900	5,000	907.00
10-22	Lord, Heirs of Lena		44,800		1,045.00
8-19	Lord, Henry & Ella		61,100	5000/50	1,258.00
10-35	Lord, Jeannine		57,600		1,343.00
10-16	Lucier, Raymond & Janice		60,900		1,420.00
1-57-2	Maloomian, Ralph & Elizabeth		20,200		471.00
15-27	MacDonald, Roderick		36,100		842.00
15-24	MacIntyre, Ch. & Florence		58,500	50	1,314.00
4-47	MacKenzie, Donald & Dorothy		10,800		252.00
4-41-1	"		14,100		329.00
4-41	MacKenzie, Stephen		60,600		1,413.00
4-41-4	"		13,300		310.00
9-13-7	Mahoney, Lawrence & Nancy		53,500	50	1,198.00
11-5	Mairs, R. & O'Brien, E.		74,200		1,730.00
5-55	Maixner, Daniella		58,400		1,362.00
4-40	Malerba, Frank & Collette		58,900	50	1,324.00
21-10	Mallen, Beulah		1,800		42.00
20-7	Mandych, Peter & Jean		69,900		1,630.00
14-50-1	Mansfield, Ch. & Glenda		49,000		1,143.00
10-19	Mantos, Charles		48,800		1,138.00
3-32	Mantos, Peter & Penny		72,400	50	1,638.00
14-13-15	Marcotte, Robert & Doris		63,000	50	1,419.00
4-16	Marshall, Philip & Mrs.		62,000	50	1,396.00
10-112B	Marston, Frederick		49,600		1,157.00
10-113A	"		6,000		140.00
3-7-3	Marston, Geo. & Louise		7,800		182.00
14-9	Marston, Thomas & Lynn		45,600		1,063.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
3-33	Matthews, Margaret	$ 38,500	$ 130,200		$3,036.00
5-36	McCann, Edward & Clara		46,200	50	1,027.00
3-41-1	McClendon, Kenneth & Ida		84,300	50	1,916.00
10-61	McAllister, G. & McAllister, H.		51,100		1,192.00
3-3-2	McElheny, Victor		71,000		1,656.00
10-5	McGarrell, Anthony & Denise		42,800		998.00
19-22	McGlynn, Dennis & Gail		38,100		888.00
10-36	McKenney, Richard		83,100		1,938.00
10-25	McMahon, Kerry		22,400		522.00
5-42	Merchants National Bank		30,300		707.00
10-2	Meegan, Robert & Janet		61,400		1,432.00
5-9	Merrill, Alvin & Mrs.		47,000	50	1,046.00
11-22	Meserve, Joseph & Lorraine		52,100	50	1,165.00
1-42	Meserve, Wm. & Kelly, M.		51,700		1,206.00
3-39	Methvin, Thomas		55,400		1,292.00
14-55-3	Michaud, Clement & Louiselle		68,900	50	1,557.00
19-16	Michaud, Laurent & Berthilde		55,700	50	1,249.00
5-54	Michaud, Marguerite		66,800	50	1,508.00
13-16	Michaud, Oscar & Virginia		53,200	50	1,191.00
14-4	Michaud, Roger & Hope		67,400		1,572.00
9-29	Mick, Samuel & Carol		48,000		1,119.00
9-13	"		57,200		1,334.00
9-13-44	"		61,200		1,427.00
14-45	Miller, Russell & Shirley		69,100		1,611.00
12-11	Miller, Wayne & Carol		51,100		1,192.00
9-6	Minichiello, Jos. & Eva		58,900		1,374.00
14-3	Mitchell, Basil & Lydia		46,000	50	1,023.00
14-3-1	Mitchell, Garth & Janice		61,700	50	1,389.00
14-53	Mitchell, Gary & Paulette		59,100	50	1,328.00
12-4	Minard, A., Johnson, N., & McCombs, K.		82,600		1,926.00
4-18	Miller, James		28,500		665.00
15-6	Molleur, Theresa		45,600		1,063.00
3-40	Morang, Duncan & Frances		77,100	50	1,748.00
10-98	Morest, Rhea		49,800		1,161.00
10-94	Morest, Roland & Janet		37,700	50	829.00
10-95	Morest, Ronald		35,400		826.00
4-42	Morgridge, Robert & Joan		51,200	50	1,144.00
10-62	Morin, Fabiola		53,500		1,248.00
19-19	Morin, Hector & Marie		51,900	50	1,160.00
19-18	Morin, Leonard & Genevieve		56,200		1,311.00
4-11	Morris, Est. of Dr.	33,400	12,900		301.00
4-27	"	33,000	6,300		147.00
4-28	"	36,000	184,100		4,293.00
4-29	"	25,200	107,000		2,495.00
4-34	"	43,000	5,500		128.00
4-35	"	18,100	78,900		1,840.00
4-36	"	8,900	66,400		1,548.00
9-13-5	Morrissette, David		51,500	700	501.00
15-28	Mucci, Frederick & Eileen		92,600	50	2,109.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
2-19-1	Mulligan, Ch. & Deborah		$ 56,800		$1,325.00
13-1-1	Mulligan, Peter & Janice		57,800		1,348.00
10-6	Murphy, James & Alice		48,800		1,138.00
14-13-34	Murphy, Edward & Beverly		64,100	50	1,445.00
10-83	Nadeau, Paul & Louis		52,800	50/50	1,231.00
10-119	Nazametz, M. & Hussey, A.		43,200		1,007.00
9-13-6	Nettleton, Rexford & Terese		62,300	50	1,403.00
5-31	Newcombe, Robert & Virginia		49,000	50	1,093.00
14-33	Newling, Hollis & Roseanna		44,900	50	997.00
14-11	Noonan, Thomas		51,800		1,208.00
1-54	Norton, John & Evelyn	$ 31,000	81,000	50	1,839.00
1-34	"		21,200		494.00
1-54-2	Norton, Janet		54,200		1,264.00
1-55	"		68,100	50	1,538.00
1-56	"		18,800		438.00
1-57	Nuppola, Ensio & Tellerva		123,300		2,875.00
1-34-1	Norton, Leslie & Claire		19,200		448.00
1-0	Northern Utilities		54,800		1,278.00
12-10	O'Brien, Margaret		47,400		1,105.00
10-60	O'Connor, James & Theresa		52,600		1,227.00
11-1	O'Connell, Lawrence		77,300		1,803.00
11-1-1	"		11,600		271.00
1-30-2	Ofner, Marie		55,200		1,287.00
2-6	O'Neill, Myron & Pauline	18,600	800		19.00
2-7	"	26,200	64,800		1,511.00
4-39-1	Ordway, Peter & Patricia	900	43,100		1,005.00
3-3-1	"	24,800	1,000		23.00
4-2	"	33,700	5,100		119.00
4-5	"	15,400	89,200		2,080.00
4-6	"		117,400	50	2,688.00
9-5	Osbon, Arthur & Joyce		60,000		1,399.00
9-3	Otis, Maxine		51,600		1,203.00
21-1	Otis, Philip & Claire		33,000		770.00
9-15	Ouellette, Edwina		39,800	5,000	812.00
1-42-1	Ouellette, Joan		82,300		1,919.00
10-8	Osborne, V. & Augustine E.		38,600		900.00
3-7-2	Parent, Raymond		78,100		1,821.00
14-4-1	Parks, Leon & Florence		35,100	50	769.00
10-87	Parmenter, Norman & Sally		79,300		1,849.00
19-1	Parshley, Frank & Geraldine		57,600	50	1,293.00
11-21	Pawnell, Thomas		58,400		1,362.00
14-55-4	Pay, John Jr.		69,300	50	1,566.00
1-53	Pelczar, Lewis		36,300		847.00
13-13	Penney, Ambrose & Gail		55,800		1,301.00
19-13	Perreault, David & Cynthia		61,400		1,432.00
14-17	Perreault, Roger & Gloria		55,400	50	1,242.00
14-17A	"		12,800		298.00
14-17B	"		12,800		298.00
14-22	Perreault, Florence		49,800	5,000	1,045.00
10-84	Perry, Josephine		48,200	5,000	1,007.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
20-6	Peters, Michael & Nathalie		$ 59,600		1,390.00
5-4	Petroni, Alfred & Carole		48,400	50	1,079.00
19-12	Phipps, Ralph & Lynn		72,700		1,695.00
9-13-4	Phinney, James & Linda		51,800	50	1,158.00
14-55-12	Place, Arthur & Lorraine		62,500	50	1,408.00
3-24	Plante, Raymond & Jeannette		78,200	50	1,774.00
5-48	Plumpton, Robert & Sharon		51,900		1,210.00
13-19-1	Poirier, Alphonse & Baker, B.		12,900		301.00
10-116	Poirier, Robert O.		86,500	50	1,967.00
14-50	Porter, Joseph		13,200		308.00
4-20	"		29,600		690.00
8-7	"		21,100		492.00
14-19	"		13,100		305.00
14-46	"		14,600		340.00
14-52	"		2,000		47.00
19-23-1	"		13,300		310.00
19-23-2	"		53,900		1,257.00
5-25	Pray, Richard & Margaret		47,000	50	1,046.00
5-50	Pridham, Margaret		54,900	50	1,230.00
3-17	Proctor, Raymond & Betty		45,100		1,052.00
99-9	Public Service Co. of N.H.		1,100,100		25,654.00
10-79	Quint, Robert & Bernadette		43,500	50	964.00
11-19	Quintal, Roland & Jeannine		43,000		1,003.00
5-27	Railsback, Raymond		46,400	50	1,032.00
1-48-1	Randall, Clayton & Elfreide		106,600	50	2,436.00
9-25	Rano, Timothy & Joanne		47,400		1,105.00
10-34	Reed, Bruce		58,200		1,357.00
15-8	Reed, Everett & Ruth		54,700	50	1,226.00
9-13-36	Reishus, Christina		54,300		1,266.00
13-11	Renaud, Jos. R. & Edwina		69,100		1,611.00
10-100	Renaud, Lumina		22,900	5,000	417.00
1-1	Resnek, Frank		41,800		975.00
5-16	Rheaume, Glen & Claire		45,300		1,056.00
3-31	Rines, Chester & Marjorie		43,000		1,003.00
9-11	Roberge, Elaine		64,200		1,497.00
9-12	Roberge, Ronald & Rose		64,000		1,492.00
9-13-1	"		11,500		268.00
10-99	"		50,900		1,187.00
4-13	Roberts, Clyde & Elizabeth		92,600		2,159.00
4-15	"		53,000		1,236.00
19-8	"		93,200	50	2,123.00
14-24	Robinson, Jon & Joanne		42,000		979.00
14-25	"		36,900		861.00
2-3-1	Robinson, Edmund & Lorette		56,000		1,306.00
2-19	Roberts, Hiram		150,100		3,500.00
8-20	Roberts, James & Rose		43,300	5,000	893.00
10-78	Roche, John & Patricia		46,900		1,094.00
4-33	Rodden, Brian		39,900		930.00
10-91	Robertshaw, Grace & Elmer		52,200		1,217.00
19-7	Rodier, Paul & Leola		67,000		1,562.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
1-40	Rodney, Errol & Joanne		$ 71,200		$1,660.00
1-58-1	Rodney, Norma		45,700		1,066.00
20-8	Rogers, Henry & Irene		67,500		1,574.00
3-3	Rollins, Helen	$ 28,800	4,700		110.00
9-13-8	Ross, Edgar & Phyllis		53,800	50	1,205.00
8-12	Rowell & Watson		58,500		1,364.00
8-9	Rouleau, Martin & Kristen		64,900		1,513.00
20-21-1	Rollinsford Mfg. Co. Inc.		6,400		149.00
20-22	"		11,800		275.00
9-13-42	Ruiz, Gloria		56,600	50	1,270.00
1-21	Russillo, Jos. & Anna		63,900	50	1,440.00
5-58	Sargent, Richard		11,600		271.00
9-17	Saucier, John & Ruth		53,100		1,238.00
10-110	Safford, David		60,400		1,409.00
19-26	Schafer, Andrea		60,700		1,416.00
1-30-3	Schneider, Benjamin & Leah		52,900	50	1,184.00
14-13-20	Schock, Jerome & Nancy		53,100		1,238.00
4-22-1	Scipione, Philomena		80,700		1,882.00
4-22-3	Scipione, Anthony & Ann		58,900		1,374.00
8-10C	Scott, Bruce & Alice		36,300		847.00
5-46	Seavey, Fred & Barbara		52,900		1,234.00
1-4	Shaw's Realty		91,700		2,138.00
1-2	"		117,100		2,731.00
1-74	Shaw, Richard & Ingrid		125,000		2,915.00
14-49	Shearer, Thomas & Blanche		56,200		1,311.00
15-17	Sheehy, Daniel & Joanne		46,000	50	1,023.00
14-9-1	Shorey, Kenneth		64,100		1,495.00
14-9-2	Shorey, Phyllis		11,100		259.00
4-21	Shrankel, Rudy & Sheila		139,400		3,251.00
11-3	Shuck, Ch. & Pauline		45,600		1,063.00
14-13	Skaltsis, Demetrios & Fortina		64,100	50	1,445.00
13-26	Smith, Ovid		42,000	50	929.00
1-46-1	Smith, Robert & Mary	15,600	102,800		2,397.00
10-117A	Smith, Raymond & Jacqueline		54,000		1,259.00
11-14	Snyder, Simon		42,200		984.00
1-31	Sorice, John & Anita		59,100	50	1,328.00
4-17	Soucy, Robert & Gloria		102,800		2,397.00
10-121	Southeast Bank		208,200		4,855.00
10-120	"		24,000		560.00
1-53-1	Spencer, Carlton & Carolyn		87,500		2,041.00
3-13	Spencer, Nathan & Constance		70,100	50	1,585.00
15-36	Springer, Donn		66,600		1,553.00
10-26	Stairs, Dana & Strairs, Sue		61,000		1,423.00
3-7-5	Staines, Wm. & Karen		85,200		1,987.00
9-1	Starling, Douglas & Kathleen		50,200		1,171.00
14-55-1	Starrat, Robert & Bonita		60,000		1,399.00
9-14	Stephens, Peter & Priscilla		33,600	50	734.00
10-13	St. Hilaire, Dennis & Gailann		63,200	50	1,424.00
14-13-22	St. Laurent, William		1,800		42.00
14-13-19	St. Laurent, Roger & Dana		60,500	50	1,361.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
9-28	St. Lawrence, Ronald & Rachel		$ 44,900		$1,047.00
21-4	Stiles, Calvin & Alberta		29,800	50	645.00
9-10	Stockdale, Est. of	$ 35,400	2,400		56.00
14-42	"		60,600		1,413.00
14-44	"		17,700		413.00
2-12	"	5,400	11,600		271.00
14-37-1	"		13,000		303.00
7-3	Stockdale, Harry C.	25,500	5,500		128.00
15-37	"	25,600	1,800		42.00
5-57	Stolpe, David & Terri		54,100		1,262.00
14-55-6	Stone, Christopher & Frances		54,900		1,280.00
20-13	Strauss, Robert & Mildred		55,500		1,294.00
1-43	Strobel, Geo. & Margaret	9,500	69,100	50	1,561.00
21-9	Strogen, Charles		2,400		56.00
1-16	Stroth, Grace & Whitcomb, M.		76,300		1,779.00
10-97	Sullivan, Roland & Natalie		77,000	50	1,746.00
13-30	Sullivan, Daniel & Carolyn		47,300		1,103.00
1-30-5	Sunningdale Golf Club Inc.		11,100		259.00
1-30	"		59,300		1,383.00
15-10	Suprin, Michael		46,200		1,077.00
21-7-1	Swan, Robert		14,300	50	333.00
1-65	Tamposi		42,100		982.00
1-73	"		70,700		1,649.00
20-2	Taylor, Patricia & Taylor, Pamela		47,200		1,101.00
1-57-6	Tedesco, Deborah & Louis		18,300		427.00
14-27	Theberge, Geo. & Florence		43,700	50	969.00
10-24	Theberge, Marie L.		52,900	5000/50	1,067.00
14-5	Therrien, Roger		62,700	50	1,412.00
14-15	Therrien, Romeo & Mary		73,300	50	1,659.00
8-1	Therrien, Rudolph & Theresa		49,100	50	1,095.00
10-59	"		59,700		1,392.00
8-10-2	Thibault, Arthur & Doris		36,000	50	790.00
10-81	Tillinghast, L. & Armirotto, L.		68,500		1,597.00
20-10	Thivierge, Ubald & Yvonne		88,600		2,066.00
3-37	T.K.L.		20,000		466.00
3-38	T.K.L.		31,300		730.00
8-21	Toof, Whitcomb & Thelma		54,000	50	1,209.00
2-2	Todd, Lynch & Fabisak		98,600		2,299.00
10-10	Toussaint, Lydia & Hamels		51,000	5,000	1,073.00
10-58	Toussaint, Robert & Norma		51,800	50	1,158.00
3-49	Townes, Dennis & Cynthia		62,700		1,462.00
8-15	Tozier, Burton & Lois		59,700	50	1,342.00
5-47	Treadwell, Louise & Cynthia		67,300		1,569.00
1-25	Trott, Marie		21,900		511.00
13-4	Trundy, Louis & Betti		53,300	50	1,193.00
1-13	Trustees of W.D.H.		39,300		916.00
10-12	Tully, Thomas & Patricia		31,800		742.00
20-9	Turcotte, Lionel & Jean		78,000		1,819.00
14-44A	Turcotte, Peter & Benjamin		15,400		359.00
14-38A	Turcotte, Peter & Diane		90,000		2,099.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
1-58-1	Turgeon, Armand		$ 105,900		$2,470.00
3-7-8	Turgeon, Paul & Betty		96,800		2,257.00
13-18	Valhos, Peter & Antonia		60,000	50	1,349.00
3-20	Vatistas, Peter & Mrs.		73,900		1,723.00
2-3-3	Valliere, William		62,400		1,455.00
20-15	Vaughan, Robert & Kathleen		47,000	50	1,046.00
8-22	Veno, Roland & Delia		52,600	50	1,177.00
13-10	Vermette, Albert & Marie		56,400	50	1,265.00
10-115	Vermette, Joseph & Irene		56,800	5,000	1,208.00
10-114	Vermette, Raymond		66,500		1,551.00
2-13-1	"		25,100		585.00
12-5	Verrette, Dorothy		42,700		996.00
11-2	Veziris, Kosmas & Christine		89,500		2,087.00
8-11	Viel, Albert & Albertha		66,900	5,000	1,444.00
11-7	Viel, Louis G. & Rita		75,300	50	1,706.00
1-59	Viel, Ovid & Constance	$ 30,800	1,100		26.00
1-73-1	"	3,400	1,200		28.00
2-4	"	13,100	3,400		79.00
19-27	"	36,400	12,600		294.00
2-1	"	41,000	118,000		2,752.00
11-9	Vigneault, Roger & Alice		50,700		1,182.00
15-18	Vreeland, James & Marcia		48,600		1,133.00
13-17	Volinsky, Henry & Irene		60,600	50	1,363.00
13-8	Volinsky, Robert & Priscilla		52,400		1,222.00
3-16-1	Voye, Wm. & Lucille		59,700		1,392.00
4-4	Walker, James & Jane		144,900	50/50	3,279.00
9-13-3	Walker, Thomas		53,400	50	1,195.00
11-17	Wallace, Norman & Maureen		51,300	50	1,146.00
5-12	Waser, Juanita & Main, Linda		50,200		1,171.00
3-28	Wasson, Richard & Therese		102,800	50	2,347.00
14-13-27	Watts, George		57,900		1,350.00
14-13-28	"		1,600		37.00
14-13-29	"		1,600		37.00
14-13-30	"		1,800		42.00
5-17	Watson, John & Beatrice		49,700	50	1,109.00
11-28	Weeks, Barry & Patricia		23,000		536.00
11-24	"		49,300		1,150.00
1-30-4	Weiner, Beatrice		61,600		1,437.00
19-25	Welton, Elizabeth		27,000	5,000	513.00
1-18	Wentworth, Aaron & Janice		80,700		1,882.00
1-65-2	"		20,200		471.00
1-20	Wentworth, Andrew & Mary		11,000		257.00
1-19	Wentworth, David & Aaron		100,600		2,346.00
2-14	"	14,400	7,600		177.00
3-25	"	14,500	5,600		131.00
1-17	Wentworth, David & Anita		77,700	50	1,762.00
1-46	Wentworth Greenhouse	31,700	800		19.00
11-11	"		49,100		1,145.00
1-70	"		334,200		7,794.00
10-85	"		77,400		1,805.00

Lot/Map #	Name	C. U.	Assessment	Credit	Tax Due
10-108	Wentworth Greenhouse		$ 7,500		$ 175.00
8-10-1	Wentworth, Thomas & Laura		500		12.00
8-10-4	"		42,600		993.00
9-24	West, William & Gail		58,400		1,362.00
1-57-4	Weston, Robert & Karen		81,400		1,898.00
4-37	Whalen, Greg & Vicki		162,400		3,787.00
10-51	Whalen, Vi & Ware, L.		50,000		1,166.00
10-52-1	"		99,200		2,313.00
10-90	"		67,500		1,574.00
10-118-1	"		68,000		1,586.00
10-118	"		78,000		1,819.00
5-7	Whalen, John & Lena		46,000		1,073.00
10-106	White, Forrest & Georgia		44,500		1,038.00
1-39-1	Whitehouse, Jay & Denise		72,900		1,700.00
1-38	Whitehouse, Robert & Madeleine		1,100		26.00
1-39	"		67,300	50	1,519.00
5-29	Williams, Ch. & Myo Suk		54,500	50	1,221.00
3-22	Williams, Jack & Gracie		71,400	50/50	1,565.00
4-43	Williams, James & Linda		62,300		1,453.00
19-23	Williams, Joseph		39,700		926.00
9-20	Winter, Raymond & Alice		63,400		1,478.00
9-22	"		13,200		308.00
20-17	Wood, Levi & Juliet		40,700	5000/50	783.00
5-14	Workman, Jo Ann & Gerald		49,700	50	1,109.00
3-20	Yarnold, Sam & Alice		80,000		1,866.00
15-25	Young, Barbara		51,900		1,210.00
2-5	York, Bruce & Laurion, Rose		85,100		1,985.00
15-13	Zarrillo, Sal & Sophie		43,900		1,024.00
10-126	Zahedi, Karim		526,900		12,287.00

SUMMARY OF INVENTORY & TAX ANALYSIS

COMPARATIVE LIST FOR 1984-1985

TYPE OF PROPERTY	1984 VALUE	1985 VALUE
Land	$ 14,659,700	$ 14,783,653
Buildings	32,703,900	33,314,800
Factory Buildings	included above	included above
Public Service Dist. Line	1,100,000	1,100,000
Gas Line	54,800	54,000
Mobile Homes	396,300	396,900
	$ 48,914,700	$ 49,649,353
Property Assessment Exemptions		
Elderly Exemptions	$ 170,000.00	
Veterans' Tax Credit	13,500.00	$ 13,100.00
Tax Rate Computation		
Total Town Appropriations	$ 471,916.00	$ 509,895.00
Total Revenues & Credits	333,385.00	382,972.00
Net Town Appropriations	138,531.00	126,723.00
Net School Appropriations	822,871.00	929,524.00
County Tax Assessment	118,080.00	150,769.00
Total of Town, School & County	1,079,482.00	1,207,216.00
Deduct Total Business Profits	73,906.00	72,071.00
Add War Service Credits	13,350.00	13,100.00
Add Overlay	15,310.00	5,614.00
Property Taxes to be raised	1,034,236.00	1,153,859.00
Less War Service Credits	13,350.00	13,100.00
TOTAL TAX COMMITMENT	$ 1,020,886.00	$ 1,140,759.00
Tax Rate		
Town Tax	$ 3.01	$ 2.55
County Tax	2.34	2.97
School Tax	15.85	17.80
Per/thousand	$ 21.20	$ 23.32

TREASURER'S REPORT

January 1, 1985 - December 31, 1985

BALANCE, January 1, 1985		
General Fund		
Checking Account	$ 89,537.35	
Money Market #0607509	154,333.77	
Re-purchase Agreement	100,000.00	
		$ 343,871.12
Revenue Sharing		
Money Market #0609188 Balance	15,359.56	15,359.56
BALANCE DECEMBER 31, 1985 - ALL FUNDS		$ 359,230.68

RECEIPTS

Local Sources		
Tax Collector	$ 1,277,209.82	$ 1,277,209.82
Town Clerk		
Auto Permits	110,465.56	
Dog Licenses and Fines	930.40	
Miscellaneous Fees and Permits	104.90	
Marriage Licenses	440.00	
Copies of Licenses and Miscellaneous	158.00	
UCC	544.00	
Yield Tax	655.76	
Bank Stock Tax	51.80	
		$ 113,350.42
Interest Income		
Money Market #0609188	1,024.02	
Various Re-purchase Agreements	2,244.54	
Money Market #0607509	4,434.26	
		$ 7,702.82
Permits and Licenses		
Bowling	420.00	
Junkyard	25.00	
Cablevision Franchise	1,343.11	
Pistol	68.00	
Building	1,426.80	
Planning and Zoning	2,566.89	
		$ 5,849.80
Reimbursements		
Insurance-Including Dividends	4,749.01	
Property Tax	569.00	
Rollinsford Sewer District	10.00	
Rollinsford Water District	171.09	
Cemetery Fund	205.50	
Welfare	1,628.14	
Police Coverage	16,420.50	
Ferc Capacity Charge	99.50	
Copying	156.00	
Court Expenses	200.00	
Miscellaneous	202.85	
		$ 24,411.59
Miscellaneous Sources		
Hydro Plant Rental	25,000.00	
Rental of Buildings	75.00	
Police Fines and Reports	485.00	
Timber Tax	200.00	
Current Use Tax	8,500.00	
Scrap Metal Tax	540.74	
		$ 34,800.74

State of New Hampshire		
Revenue Sharing	$ 110,408.98	
Highway Subsidy	24,376.01	
Water Supply and Pollution	11,337.00	
Railroad Tax	234.67	
		$ 146,356.66
U.S. Government		
Revenue Sharing	16,637.00	16,637.00
Special Appropriation		
Town Equipment Fund	39,000.00	39,000.00
TOTAL RECEIPTS		$ 1,665,318.85
TOTAL RECEIPTS PLUS BEGINNING BALANCE		$ 2,024,549.53
Disbursements:		
Selectmen's Order Paid		
General Town Expense	568,951.88	
County Taxes	150,769.00	
School Disbursements	895,221.00	
		$ 1,614,941.88
BALANCE 12/31/85		$ 409,607.65
BALANCE DECEMBER 31, 1985 DETAIL		
General Fund		
Checking account per bank statement	90,180.05	90,180.05
Add: In Transit:		
1984 & 1985 Property Tax	18,861.55	
1984 & 1985 Property Tax Interest	486.65	
1985 Resident Tax	110.00	
1985 Resident Tax Penalty	11.00	
1985 Auto Permits	2,698.00	
1985 Building Permits	425.00	
1985 N.H. Revenue Sharing	55,204.48	
1985 Dog License and Fines	10.00	
1985 Reimb. - Copying	22.00	
1985 Planning and Zoning	202.64	
1985 Reimb. Police Coverage	3,125.25	
1985 Reimb. Hydro Plant Rental	659.36	
1985 Marriage Licenses	40.00	
1985 Copy - Birth Certificates	3.00	
1985 Pistol Permit	12.00	
1985 Police Fines and Reports	10.00	
1985 Rental of Buildings	25.00	
1985 Miscellaneous Fees and Permits	52.90	
1985 Reimb. - Insurance (Inc. Dividends)	366.00	
1985 Timber Tax	100.00	
1985 Transfer - Town Equipment Fund	29,000.00	
		111,424.83
Sub-total		201,604.88

Subtract: In Transit:		
Disbursements not yet cleared bank	$ 35,030.38	
Transfer to MMI #0607509	75,000.00	
		$ 110,030.38
Checking balance as adjusted 12/31/85		91,574.50
Money Market #0607509 (inc. 12/31/85 transfer)	205,012.57	
Re-purchase Agreement	100,000.00	
		305,012.57
Revenue Sharing		
Money Market #0609188 Balance	13,020.58	13,020.58
BALANCE DECEMBER 31, 1985 - ALL FUNDS		$ 409,607.65

Subject to Audit

Respectfully Submitted,
Gerald L. Boothby, Treasurer

TOWN OF ROLLINSFORD TRUST FUNDS

Statement of Principal & Income
for the 12 months ended December 31, 1985

Principal	Town Equipment Fund
Balance, January 1, 1985	$ 110,370.12
New Funds	.00
Withdrawals	– 29,000.00
Balance, December 31, 1985	$ 81,370.12
Income	
Balance, January 1, 1985	$ 12,305.60
Earned during period	10,422.05
Expended during period	– 10,000.00
Balance, December 31, 1985	$ 12,727.65
Balance, Principal & Income December 31, 1985	$ 94,097.77
Granite State Savings Bank (CD #60400172)	$ 91,511.86
Granite State Savings Bank (Money Market #228-303140)	2,585.91
TOTAL	$ 94,097.77

TAX COLLECTOR'S REPORT

FISCAL YEAR, Ended December 31, 1985 (June 30, 1986)
TOWN OF ROLLINSFORD

DR.

	1985	Levies of 1984	Prior
Taxes Committed to Collector:			
Property Taxes		$ 1,134,106.00	
Resident Taxes		15,010.00	

National Bank Stock Taxes		50.80	
Land Use Change Taxes		8,500.00	
Yield Taxes		332.84	
Added Taxes:			
Resident Taxes		1,070.00	
Overpayments:			
a/c Property Taxes		356.00	
Interest Collected on Deliquent Property Taxes:	1,493.09	5,462.94	16,189.72
Penalties Collected on Resident Taxes:	29.00	163.00	1.00
TOTAL DEBITS	$121,845,294.00		

CR.

Remittances To Treasurer During Fiscal Year:			
Property Taxes	$990,696.89	$ 68,304.65	
Resident Taxes	11,250.00	1,630.00	$ 10.00
National Bank Stock Taxes	50.80		
Yield Taxes	332.84		
Land Use Change Taxes	8,500.00		
Interest Collected During Year	1,493.09	2,991.40	
Penalties on Resident Taxes	29.00	163.00	
Uncollected Taxes-End of Fiscal Year: (as per Collector's List)			
Property Taxes	$143,409.11		
Resident Taxes	4,830.00		

SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR, Ended December 31, 1985
TOWN OF ROLLINSFORD

DR.

	Tax Sales on Account of Levies of		
	1984	1983	Previous Yrs.
Balance of Unredeemed Taxes - Beginning of Fiscal Year*		$ 43,120.33	$ 29,630.97
Taxes Sold to Town During Current Fiscal Year**	$78,287.26		
Interest Collected After Sale	2,256.24	6,281.64	9,908.08
Redemption Costs	215.30	included in above	
TOTAL DEBITS	$80,758.80	$ 49,401.97	$ 39,539.05

CR.

Remittances to Treasurer During Year:			
Redemptions	$46,186.65	$ 28,534.89	$ 29,630.97
Interest & Costs After Sale	2,471.54	6,281.64	9,908.08
Abatements During Year	80.94	37.79	

Unredeemed Taxes-End of Fiscal Year	32,019.67	14,547.65	
TOTAL CREDITS	$80,758.80	$ 49,401.97	$ 39,539.05

*These sums represent the total of Unredeemed Taxes, as of January 1, 1986 from Tax Sales held in Previous Fiscal Years.
**Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TOWN CLERK'S REPORT FOR 1985

Auto Permits	$110,465.56
Dog Licenses	890.40
Uniform Commercial Code Fees	544.00
Filing Fees	4.00
Marriage Licenses	440.00
Copies of: Birth Cert.	33.00
Death Cert.	84.00
Marriage Cert.	33.00
Tax Liens	16.00

TOWN OF ROLLINSFORD
POLICE DEPARTMENT REPORT 1985

The year 1985 was a budgetary disaster for the Police Department. In February, a United States Appeals Court decided that all municipal workers, including police and fire personnel, were entitled to time and a half compensation for work over forty hours. The Department was on a 45 hour work week. This meant that all that time had to come from the 1985 Budget. In addition, under the guidelines sent to us, the Sergeant had to be removed from Salary and placed on hourly wage. Further, he was entitled to time and a half compensation. Finally, and perhaps most painfully, the law prohibited the donation of time by the officers. This coupled with a balky cruiser, left several programs without funds, and abandoned.

Below is a list of Departmental Activity for the year:

SERVICE CALLS:			
Alarms	120	House Check Requests	85
Ambulance Assists	54	Miscellaneous	70
Animal Calls	160	Missing Persons	29
Assists Other P.D.	315	Pistol Permits	20
Assist Town Agencies	117	Listing and Lic. Info.	978
Assist Outside Agencies	148	Talk with Chief	64
Escorts	108	Unattended Deaths	2
Found Property	67	Vin Checks	7
General Information Req.	211	Wrecker Requests	98
House Checks	2,193		

MOTOR VEHICLE ACTIVITY:			
M/V Accidents	136	M/V Warnings	336
Persons Injuried	30	M/V Complaints	94
M/V Citations	1,000	DWI	27

CRIMINAL CALLS:

Annoying TX Calls	6	Disturbances	
Armed Robbery	1	Domestics	40
Arson	4	2/Persons	68
Assaults	34	Loud Noise	60
Burglaries	40	Drunk	60
Stolen M/V	10	Trespass	132
Criminal Mischief	90	Theft	90

To accomplish this, there were 4,762 cruiser responses and 2,254 investigations. These figures show a 17% increase over the calls of 1984. 1984 showed a 20% increase over 1983. If 1986 gives us a 12% increase or higher, this will be a fifty percent increase in activity in three years, while the population of the Town has only increased 9.2% over the same period. What is happening is that the individual officers are having to pickup an ever increasing work load, which is increasing their frustration level, and also increasing their stress.

I would like to take this opportunity to thank the residents of the Town, the members of the Fire Department and all the various boards and committees for their assistance throughout the year. I would especially like to thank the officers of the Department for the professional manner in which they conducted themselves.

Respectfully Submitted,
Jon C. Schmitter
Chief of Police

CIVIL DEFENSE REPORT - 1985

The Basic Emergency Plan for the Town of Rollinsford, was implemented on September 27, 1985, when Hurricane Gloria started up the East Coast of the United States. At 3:00 p.m. on that date, augmented police patrols were commenced, along with the Fire Department manning of their station. The Emergency Operations Center was activated at the Town Hall, and remained active until approx. 6:00 p.m. when the town lost power. Due to the lack of dispatch capabilities, and power in the Town Hall, the EOC terminated activities.

Prior to the 1986 Budget Process, it was learned that the Fire Department had a 10KW generator in the station, and that this generator was fully operational, and only required some wiring changes at the Fire Station to give the Town and the Fire Department an independent source of power. The Budget Committee recommended that the Town needed no such capability.

Respectfully,
Jon C. Schmitter
Civil Defense Director

SUMMARY OF TOWN-OWNED VEHICLES & EQUIPMENT

FIRE DEPARTMENT:

Year	Trade Name	Type	Original Value	Approximate Value
1959	Chev. 2 Ton	Fire Truck	$ 8,200	$ 1,000
1950	Chevrolet	Fire Truck	875	200
1970	Am. LaFrance	Fire Truck	30,200	17,000
1978	International	Fire Truck	45,000	40,000
1984	Ford	Van	12,000	11,000

POLICE DEPARTMENT:

Year	Trade Name	Type	Original Value	Approximate Value
1984	Ford	Cruiser	$11,000	$ 1,500
		Equipment	15,000	8,000

HIGHWAY DEPARTMENT:

1973	International	Dump Truck	$18,000	$ 6,000
1977	Case	Loader	40,000	18,000
1985	Ford	Dump Truck & Plow	39,000	35,000
		Equipment		7,000

TOWN HALL:

		Equipment (desks, tables, chairs, etc.)	$ 5,000

TOWN-OWNED PROPERTY

2-3	Scoutland	100 ± acres	30,000
2-14-2	Off Main St.	66 acres	26,400
2-15	Off Main St.	2.5 acres	10,000
2-16	Red Men - Water	2 acres	1,000
2-17	" "	10 acres	5,000
4-29A	River - Landing	8 acres	9,300
8-3	Morton Park	1 acre	13,600
8-4	Fire Station	5 acres	167,200
10-73	Sandy Bank	6 acres	11,100
10-88	Town Hall	100 x 94	169,400
10-124	Dam & Land	2 acres	49,900
10-125-1	Hydro & Land	2 acres	56,600
13-24	Sullivan Way - Water	5.5 acres	22,700
14-20	Town Shed	255 x 200	39,500
15-2	Pine St. - Water	2 acres	12,800
15-10A	Grade School	4 acres	669,400
15-23	Foundry St. Lot	40 x 60	1,200
15-30	Sewer Treatment	7 acres	618,000
15-37A	Sewer Pump House	100 x 100	108,500
			2,021,600

1985 ROLLINSFORD PLANNING BOARD REPORT

Surely, 1985 will have seemed one of the busiest years ever to occupy the Planning Board.

Major land development activities, including no less than eight (8) subdivision proposals and two (2) apartment site review projects were initiated or processed. The subdivision activity resulted in the creation of sixty (60) lots from an original seven (7), reflecting substantial growth activity for this community. The projects included lot partitions by O'Connell (3), Valliere (repeat 4), Norton (2), Dionne (2), Roberts (43), Emerson (4), and Roberts (2). The apartment site reviews were for Sunningdale (4) and Flynn (6).

The Master Plan review and update process is still in progress. The Board wishes to express its appreciation to the several volunteer who agreed to serve on the review committees, and their chairpersons, K. Staines and R. Aikman. Preliminary reports from these committees have

been generated and will be compiled and reviewed during 1986.

A Zoning Ordinance revision package was initiated to address concerns relative to the protection of town water resources, and to alleviate other problem issues arising from past development activities. These will be presented for public hearing and town consideration at the 1986 Town Meeting.

Board changes during 1985 include the re-appointment of Karen Weston for a second term on the Board. The Chairman wishes to thank the dedicated and invaluable service given by the members of the Board.

Respectfully Submitted,
Armand R. Laliberte, Chairman
Rollinsford Planning Board

CONSERVATION COMMISSION TREASURER'S REPORT

Bank Account balance January, 1985			$	4,091.03
1/1/85	Interest	$ 19.05		4,110.08
1/26	1984 Town funds	100.00		4,210.08
2/1	Interest	19.14		4,229.22
12/1	Interest	201.21		4,430.43
12/16	Withdrawal	-300.00		4,130.43
12/31	Ending Bank Balance		$	4,130.43
Checking Account Balance January, 1985			$	175.00
6/18/85	4-H Camp	115.00		60.00
12/16	Deposit	300.00		360.00
12/16	Chadwick Nursery (tree planting)	249.10		110.90
12	Ralph Phipps (tree planting)	7.00		103.90
12/31	Ending Checking Account Balance		$	103.90

Ernest S. Lennon, Jr.
Treasurer

LIBRARY BOARD OF TRUSTEES REPORT 1985

The original establishment of a Library Board of Trustees was for the purpose of providing the legal mechanism for the administration and monitoring of funds collected and accumulated for a public library. The overwhelming sentiment of the majority of Townspeople at that time was that a library would be acceptable only insofar as it presented no negative impact upon the tax rate. The present direction of the Board remains consistent with the original statement of purpose and intent.

Now, the Library Board comes before the Town and requests that the library become a permanent line item in the budget with a zero amount appropriation. The reason for this request is: Since 1983 our Town has benefitted from revenues generated by the hydroelectric project. These revenues are directly tied to the abundance or stringentness of nature and are as consistent as our New England weather. We wish to propose that during the bountiful years of hydro revenues, a fraction of that bounty be earmarked for the capital development fund for building/rebuilding our library.

Over the years, it has seemed that Rollinsford will one day have a library only through an "Act of God". Perhaps!

In any event, this is not intended as a measure to "get in the back door" or "shove" a library at a resistant majority. It is intended to set in place a system for collecting funds from the most appropriate source: Our own resources. It is further intended to allow this collection of funds with no increase in taxes.

We hope you will support this request with good faith for our future.

Respectfully Submitted,

The Library Board of Trustees
Barbara A. Hopkins
Bambi L. Goodwin
Kathleen McAllister-Vaughan

LIBRARY TRUSTEES REPORT

INCOME:	
Interest on Account	$ 231.44
Balance 12/31/84	1,961.57
TOTAL	$2,193.01
DISBURSEMENT:	
None	.00
FUND TOTAL 12/31/85	$2,193.01

(A transfer of funds collected by the Friends of the Rollinsford Library during 1985 was deposited into the Trust account 1/30/86 and this will appear as a $600.00 entry on the 1986 report).

The Trustees of the Rollinsford Library have had a fairly dormant year. We have used this recess to evaluate our direction and to look at available options.

A report was studied and discussed on the feasibility of a school-public combined library, but the financial advantages we were looking for were not there. This option was considered because we thought it would be a solution to two town problems: Our books would bring the school library up to state standards and the town would have access to the many books we have in storage.

The materials are in storage to open a small library but not the means. Even a small library would open a whole world to our community. We would have access to a vast assortment of state information as well as the use of the UNH library. A library would serve educational purposes as well as provide social and historical advantages.

Again this year we wish to thank Mr. Paul Kohl for his faithfulness in his financial contributions. His faith in our goal for a town library has reinforced our belief that one day the doors will open at a Rollinsford Public Library.

To those who have been a financial and moral support to us, we wish to express a heartfelt thank you.

Respectfully Submitted,

Bambi-Linn Goodwin, Chairman

REPORT OF THE LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Directors of the Lamprey Regional Solid Waste Cooperative are pleased to report that the incinerator/energy recovery plant located on the University of New Hampshire campus is operating on a continuous twenty-four hour, seven day a week schedule.

The day-to-day operation is carried out under the supervision of the Cooperative's Administrator, under the general supervisory control of the three member Operations Committee from the Joint Board of Directors. The plant personnel, in addition to the administrator, indudes two mechanics, a truck driver, two daily shifts of 12 hours each involving 8 persons, plus daily clean-up crew and the secretary. This organization operates the incinerator system, maintains records, and coordinates with the University's Power Plant staff to monitor the boiler and steam production elements of the plant. The Cooperative's organization also handles the collection of refuse from the transfer stations of five communities, and handles the ash removal and its transfer to the landfill site.

During 1985, the Cooperative purchased a new Mack chassis with roll-on capability to handle the ash containers and the Canisters from the five communities with transfer stations.

The decline in the price of oil during the past year was of course welcomed by home owners and business operators, however, the price drop significantly reduced the income of the Cooperative for the sale of steam to the University, as the revenue from steam is controlled by the price of fuel oil. Some unexpected maintenance items, coupled wth the plant being shut down for two weeks, during which the University had the area between the plant and the recently relocated fire station regraded and paved, also reduced the Cooperative's revenue from the sale of steam.

The rubbish from member communities increased by 9.375% in 1985 over that of 1984.

A major problem to be resolved during 1986 will be to locate an approved site for ash disposal. The regulatory agencies have rather arbitrarily taken the position that the ash must be disposed of within a secure landfill.

Joint Board of Directors
Lamprey Regional Solid Waste Cooperative
/s/ Rance G. Collins, Chairman

TOWN OF ROLLINSFORD - GENERAL FUND BALANCE SHEET - DECEMBER 31, 1985

ASSETS

CASH		
Checking	$ 91,574.50	
Savings	305,012.57	
Savings-Revenue Sharing	13,020.58	
TOTAL		$ 409,607.65
Due from State of New Hampshire		
Water Pollution Aid		$ 11,300.00
Unredeemed Taxes		
Levy of 1984	$ 32,020.00	
Levy of 1983	14,597.00	
TOTAL UNREDEEMED TAXES		$ 46,617.00

Uncollected Taxes		
Levy of 1985	$ 148,239.00	
TOTAL UNCOLLECTED TAXES		$ 148,239.00
TOTAL ASSETS		$ 615,763.65

LIABILITIES AND CURRENT SURPLUS

Appropriations forwarded		
Audit	$ 2,500.00	
Smoke Alarm System	500.00	
Dog Trailer	600.00	
Master Planning	500.00	
TOTAL APPROPRIATIONS FORWARDED		$ 4,100.00
Unexpended Revenue Sharing Funds	$ 13,020.58	
School District Tax Payable	572,454.00	
TOTAL LIABILITIES		$ 589,574.58
Current Surplus		26,189.07
TOTAL LIABILITIES & CURRENT SURPLUS		$ 615,763.65

*SUBJECT TO AUDIT

SALMON FALLS VILLAGE WATER DISTRICT

Commissioners
Kenneth Shorey, Chairman
Raymond Emond
Roger Lepage

Superintendent
Harvey Mick

BUDGET FOR 1986

Balance January 1, 1986	$72,797.59		
Receipts:			
Household Services	$40,581.71	Cash on Hand	$ 10.00
Industrial Services	2,891.48	Check Account	21,262.98
Hydrant Rental	3,074.00	Money Mkt. Cert.	27,703.71
Customer Repair	474.79	Tank Fund Savings	26,347.06
Total Receipts	$47,021.98	Total	$75,323.75
Interest on Money Mkt. Cert.	2,430.69		
Interest on Tank Fund Savings	1,926.02		
TOTAL REVENUE	$51,378.69		

	1985 Budget	1985 Actual Expenses	1986 Estimated Expenses
Labor			
a) Superintendent's Salary	$ 5,952.00	$ 5,952.00	$ 6,384.00
b) Truck Allowance	1,944.00	1,944.00	1,944.00

	1985 Budget	1985 Actual Expenses	1986 Estimated Expenses
c) Social Security-Emp.Share	$ 419.64	$ 419.76	$ 456.46
d) Day Labor	200.00	----	200.00
2. Maintenance			
a) Repairs	2,000.00	1,115.30	2,000.00
b) Supplies	3,000.00	2,360.77	3,500.00
c) Office Equipment	200.00	----	200.00
d) Water Analysis	250.00	290.00	250.00
3. Power	7,000.00	7,110.10	8,000.00
4. Insurance	725.00	895.00	900.00
5. Salaries			
a) Clerk	1,050.00	1,070.00	1,050.00
b) Treasurer	525.00	428.75	525.00
c) Commissioners (total of 3)	1,000.00	1,000.00	1,000.00
d) Moderator & Clerk-Town Meeting	35.00	35.00	35.00
6. Office Supplies and Expenses	1,000.00	550.97	700.00
7. Telephone	100.00	60.00	100.00
8. Legal Services & Audit	1,000.00	615.00	1,000.00
9. Miscellaneous	50.00	139.35	100.00
10. Health Insurance-Employer Share	1,478.28	1,450.74	1,465.92
11. Dues & Subscriptions	50.00	----	50.00
12. Rental-Town Hall	275.00	----	275.00
13. Licenses & Permits	20.00	----	20.00
14. New Constr.-Main St.-Prospect St.	25,000.00	23,415.79	-----
15. Water Site Investigation and Test	----	----	30,000.00
TOTALS	$53,223.92	$48,852.53	$60,155.38

THE STATE OF NEW HAMPSHIRE
STRAFFORD, SS

To the inhabitants of the Salmon Falls Village Water District qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in the Town of Rollinsford, on Tuesday, March the 25th, 1986 at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said District as follows:
   A. Moderator
   B. Clerk
   C. Treasurer
   D. One (1) Commissioner to serve until the annual meeting of the District in March 1989.
2. To hear reports of the present officers.
3. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1986 (Approved by the Town Budget Committee).
4. To transact any such other business as may legally come before said meeting.

Given under our hands this the 10th day of February 1986.

Kenneth Shorey, Chairman
Raymond Emond
Roger Lepage

Commissioners of the
Salmon Falls Village Water District

Minutes of Annual Salmon Falls Village Water District Meeting
ROLLINSFORD, NEW HAMPSHIRE
March 26, 1985

STATE OF NEW HAMPSHIRE, STRAFFORD, SS:

The meeting was called to order at 8:25 p.m. on March 26, 1985. Moderator Clement Michaud, read the warrant.

1. To choose by ballot the necessary officers of said District as follows:

   A. Moderator

   Gerald Boothby nominated Clement Michaud, seconded by Kenneth Shorey. Raymond Emond moved that the clerk cast one ballot for Clement Michaud. Having done so, Clement Michaud elected.

   B. Clerk

   Gerald Boothby nominated Elaine Roberge, seconded by Raymond Emond. Kenneth Shorey moved that the clerk cast one ballot for Elaine Roberge. Having done so, Elaine Robege elected.

   C. Treasurer

   Kenneth Shorey nominated Bonnie Lauze, seconded by Gerald Boothby. Clement Michaud moved that the clerk cast one ballot for Bonnie Lauze. Having done so, Bonnie Lauze elected.

   D. One (1) Commissioner to serve until the annual meeting of the District in March 1988.

   Roger Lepage nominated Kenneth Shorey, seconded by Gerald Boothby. Raymond Emond moved that the clerk cast one ballot for Kenneth Shorey. Having done so, Kenneth Shorey elected.

2. To hear reports of the present officers.

   The commissioners reported that during 1984, Prospect St. to Main St. was tied in with a new line. In 1985, a connection from Beccaris Dr. to Prospect St. will be made.

   Chairman Kenneth Shorey suggested that a study be conducted to determine what projects will be needed for future development of the Town.

   Romeo Therrien, former superintendent of the water district was presented with a plaque for his 20 years of service.

   Harvey Mick was introduced as the new water superintendent.

3. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1985. (Approved by the Town Budget Committee).

   Gerald Boothby moved to accept the article as read, seconded by Raymond Emond. The moderator put the question to a vote. Results affirmative.

4. To transact any such business as may legally come before the said meeting.

   Due to anticipated growth and development within the Town of Rollinsford, it was decided that the Water Commissioners would meet with the Sewer Commissioners, Town Planning Board and Selectmen, for the purpose of discussing the impact upon the district.

Meeting adjourned at 8:40 p.m.

Given under our hands this the 10th day of April, 1985.

Kenneth P. Shorey
Raymond Emond
Roger Lepage

Commissioners of the Salmon
Falls Village Water District

A true copy attest:
Kenneth P. Shorey
Raymond Emond
Roger Lepage

SALMON FALLS VILLAGE WATER DISTRICT
ROLLINSFORD, N.H.

May 21, 1985

To: Giordani & Lortie, Prof. Assn.
Certified Public Accountants
P.O. Box 459
Exeter, N.H. 03833

In connection with your examination of our financial statements for the year ended December 31, 1984, we submit at your request; the following representation, according to the best of our knowledge and belief:

ASSETS:

(1) The Water District had satisfactory title to all recorded assets, and there are no liens or encumbrances thereon not recorded on the books:

(2) No asset owned by the Water District at December 31, 1984, was or is now, pledged or deposited in escrow as security for liabilities performance of contracts:

(3) The accounts receivable at December 31, 1984, aggregating $17,122.23 represent valid claims against customers and other debtors.

LIABILITIES:

(4) All direct liabilities of the Water District at December 31, 1984, were recorded on the books as of that date.

(5) There were no contingent liabilities as of December 31, 1984 not provided for in the accounts.

(6) The Water District hasn't used an attorney for legal matters in 1984.

Among other things, the term "CONTINGENT LIABILITIES" is generally understood to relate to the following notes and accounts receivable discounted, assigned or sold; endorsements or guarantees pending lawsuits; unsatisfied judgments of claims; additional taxes for prior years; unused balances of letters of credit; repurchase agreements.

GENERAL:

(7) We understand you have examined or tested accounting records of the Water District and other supporting evidence by methods and to the extent you deemed appropriate for the purpose of expressing an opinion on the financial statements but that such test examination would not necessarily disclose irregularities should any exist, no shortages or other irregularities have been discovered that have not been disclosed to you.

(8) No events have occurred or matters have been discovered since the date of the balance sheet which would render the financial statments inaccurate or misleading in any material respect.

ROLLINSFORD SEWER DISTRICT

Commissioners
Clem Michaud, Chairman
Fred Green, Gerald Boothby

1986 PROPOSED BUDGET

	Proposed 1985	Expended 1985	Proposed 1986
ADMINISTRATIVE EXPENSES:			
Commissioners	$ 650.00	$ 650.00	$ 700.00
Treasurer	466.00	466.00	530.00
Clerk	630.00	630.00	720.00
Clerk (annual meeting)	20.00	20.00	20.00
Moderator (annual meeting)	10.00	10.00	10.00
Office Supplies (see attached sheet)	350.00	770.87	1,000.00
Newspaper Ads	100.00	20.00	100.00
Audit	700.00	600.00	700.00
Bill collection fee (paid to town)	200.00	200.00	200.00
Workmen's Compensation Insurance	700.00	172.00	200.00
Bonds for Treas. and Clerk	50.00	35.00	35.00
Gen. Misc. (Publications etc.)	50.00	114.47	100.00
Social Security Employee	.00	467.28 (84-85)	140.00
	$ 3,936.00	$ 3,955.62	$ 4,455.00
OPERATIONAL EXPENSES:			
Contracted Services	17,972.00	17,269.80	20,025.00
Day Labor	300.00	.00	200.00
UTILITIES:			
Electricity	6,500.00	4,252.17	6,500.00
Water	125.00	129.31	425.00
Telephone	375.00	430.44	500.00
Plant Insurance	550.00	433.00	482.00
Travel Expenses	150.00	.00	150.00
PLANT SUPPLIES:			
Chlorine	200.00	592.43	300.00
Diesel Fuel	100.00	.00	100.00
Lubricants	200.00	155.55	200.00
Lab Supplies	420.00	56.85	350.00
GROUND MAINTENANCE:			
Winter	200.00	140.00	200.00
Summer	2,278.00	2,574.00	2,750.00
PLANT MAINTENANCE:			
*See attached list	10,000.00	11,803.30	5,500.00
COLLECTION SYSTEM MAINTENANCE:			
*See attached list	5,000.00	1,450.00	5,000.00
	$44,370.00	$39,286.85	$42,682.00
TOTAL PROPOSED 1986 BUDGET			$47,137.00
Capital Improvement Project (Article on Warrant)			12,000.00
(Monies to be taken from Savings Account)			$59,137.00

ROLLINSFORD SEWER DISTRICT

Figures as of December 31, 1985

BILLING			
Household Services	$47,461.57	Household Accounts	345
Business Services	3,126.16	Business Accounts	15
Connection Fees	3,000.00		
Septic Disposal	1,208.50		
Interest (Collected on deliquent accounts)	779.93	CASH ON HAND	
Repairs	.00	Checking Account	$27,300.89
		Savings Account	29.59
TOTAL	55,576.16	Bank Certificate	29,546.07
RECEIPTS		Interest (all accts)	2,330.21
Household Services	$48,152.77	TOTAL	$59,206.76
Business Services	2,905.78		
Connection Fees	3,000.00		
Septic Disposal	903.50		
Reimbursements	18.75		
Repairs	.00		
TOTAL	$54,980.80		

THE STATE OF NEW HAMPSHIRE
STRAFFORD, SS

To the inhabitants of the Rollinsford Sewer District qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in the Town of Rollinsford on Tuesday, the 25th of March, 1986, at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said district as follows:
   A. Moderator
   B. Treasurer
   C. Clerk
   D. One (1) Commissioner to serve until the annual meeting of the District in March 1988.
2. To see if the precinct will authorize the commissioners to withdraw $12,000.00 from the precinct's savings account for heating improvements and a room addition at the main treatment plant building.
3. To see if the District will approve the budget attached and set up by the Commissioners for the year 1986. (Approved by the Town Budget Committee).
4. To see that the records of the Rollinsford Sewer District are properly audited by either the official state auditors or any competent auditor of the Commissioner's choice.
5. To transact any other business that may legally come before said meeting.

Given under our hands this the 11th day of February, 1986.

Clem Michaud
Gerald Boothby
Fred Green

Commissioners of the
Rollinsford Sewer District

ROLLINSFORD SEWER DISTRICT

Minutes of Annual Meeting

STATE OF NEW HAMPSHIRE, STRAFFORD, SS:

The inhabitants of the Rollinsford Sewer District qualified to vote in District affairs met on March 26, 1985 at 7:30 p.m. to act upon the following subjects. The moderator, Kenneth Shorey, called the meeting to order and read the warrant.

1. To choose by ballot the necessary officers of said district as follows:

   A. Moderator

   Gerald Boothby nominated Kenneth Shorey, seconded by Clement Michaud. Raymond Emond moved that nominations cease and the clerk cast one ballot for Mr. Shorey. Having done so, Kenneth Shorey elected.

   B. Treasurer

   Clement Michaud nominated Bonnie Lauze, seconded by Gerald Boothby. Romeo Therrien moved that nominations cease and the clerk cast one ballot for Bonnie Lauze. Having done so, Bonnie Lauze elected.

   C. Clerk

   Clement Michaud nominated Elaine Roberge, seconded by Kenneth Shorey. Roger Lepage moved that nominations cease and the clerk cast one ballot for Elaine Roberge. Having done so, Elaine Roberge elected.

   D. One (1) Commissioner to serve until the annual meeting of the district in March 1988.

   Clement Michaud nominated Gerald Boothby seconded by Romeo Therrien. Raymond Emond moved that nominations cease and the clerk cast one ballot for Gerald Boothby. Having done so, Gerald Boothby elected.

2. To see if the District will approve the budget attached and set up by the Commissioners for the year 1985. (Approved by the Town Budget Committee).

   Motion was made by Clement Michaud, seconded by Gerald Boothby, to accept the article as read. The vote was taken. All were in favor. Article passed.

3. To see that the records of the Rollinsford Sewer District are properly audited by either the official state auditors or any competent auditor of the Commissioner's choice.

   Gerald Boothby moved to accept the article as read, seconded by Romeo Therrien. The clerk reported that the books for the year 1983 had been audited by the firm of Giordani located in Exeter, N.H.

4. To transact any other business that may legally come before said meeting.

   Kenneth Bolduc asked that the minutes of the previous year's annual meeting be included in the Rollinsfored Annual Report. He also asked that a report of annual progress compiled by the sewer commissioners be included.

Commissioner Clement Michaud reported that a notice would be mailed to all property owners notifying them of a septage dumping fee of 35.00 per household for 1,000 gals. and a fee of 10.00 per 1,000 gals. for commercial/industrial septage. This charge will become effective on July 1, 1985.

Connection fees will be raised from 200.00 to 500.00 effective May 1, 1985. These fees will be held in a special improvement fund by the sewer commissioners.

Mr. Janson voiced concern about sewer adequacy within the Town of Rollinsford in view of the new developers proposals for additional housing. It was decided that a meeting of the Planning Board, Sewer Commissioners, Water Commissioners and Selectmen be held in the near future to discuss this growth.

There being no further business, Raymond Emond moved that the meeting be adjourned, seconded by Gerald Boothby. Meeting adjourned at 8:20 p.m.

Given under our hands this the 5th day of April, 1985.

Gerald Boothby
Clement Michaud
Fred Green

Commissioners of the
Rollinsford Sewer District

ROLLINSFORD SCHOOL DISTRICT WARRANT
1986
The State of New Hampshire

To the inhabitants of the School District in the Town of Rollinsford qualified to vote in district affairs.

You are hereby notified to meet at the Rollisford Grade School in the said district on the fourth day of March, 1986, at 7:30 o'clock in the evening, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.
8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.
9. To see if the district will authorize a three-year extension of the Cooperative School District Planning Committee for purposes of investigating the feasibility of the formation of a cooperative school district as voted by the 1983 school district meeting.
10. To see what sum of money the district will raise and appropriate to fund a projected year-end deficit with said funding to be raised through a deficit appropriation.
11. To see if the District will raise and appropriate the sum of $30,000 to establish a public kindergarten program at the Rollinsford Grade School.
12. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid

fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

13. To transact any other business that may legally come before this meeting.

Given under our hands at said Rollinsford this 14th day of February, 1986.

Jay P. Whitehouse, Chairman
Phebe C. Colprit
Howard F. Hammond

SCHOOL ADMINISTRATIVE UNIT #56

414 High Street
Somersworth, New Hampshire 03878
(603) 742-4233

To the Residents of the District:

The 1986-87 proposed school district budget shows the realization of a goal established by the school board to substantially reduce the budget increase from the previous year. As has been true in the past, the highest increases in the budget come from regular and special needs tuition/transportation, SAU/District costs, and again, a budget deficit in the special needs tuition account ($17,324) reflecting rate increases and more expensive out-of-district placements. The total increase for these accounts is $42,833 with a budget impact of 4.25%.

Grade school instruction and operation accounts show a $5,113 increase with a budget impact of .50%, a small increase compared to other parts of the budget. This increase reflects a board priority to upgrade the school library and an increase in insurance costs.

The third area of increase is the result of the negotiated agreement with our teaching staff. The board feels that we must continue to keep our salaries competitive with surrounding districts. New teachers are not entering the work place in large numbers as was true in the past and it is important that existing teachers be retained. The dollar increase of $21,375 represents a budget impact of 2.13%.

The board was able to combine the $50,000 from capital improvements notes with an energy grant of $13,015 for a total of $63,015 available for grade school improvements. A summary expenditure to date is included on the next page.

It should be noted that in a total budget increase of $69,231, (6.89%), $29,828 (2.88%) is federal or state mandated. This leaves an increase, without these mandates, of $39,493 with a budget impact of 3.93%. The board has tried to keep increases to a minimum and provide a quality educational program for our young residents, the future leaders of our town, state, and nation. Many thanks to the taxpayers in Rollinsford for their continued support.

Jay P. Whitehouse, Chairman
Rollinsford School Board

ROLLINSFORD SCHOOL DISTRICT
FINANCIAL RECAP OF CAPITAL IMPROVEMENTS FUND

Capital Improvement Notes		$50,000.00
Energy Grant		13,015.00
	Total Available	$63,015.00

	Payments to Date
Legal Fees	$ 175.00
Bid Advertisement	31.50
Annex - Cap Insulation	2,450.00
Annex - Replacement Windows	19,950.00
Engineering Fees (Drainage Project)	2,533.25
Drainage Project	17,828.50
Heating Improvements (Main Building)	1,561.00

Total Expenses	$44,529.25
Available Fund Balance	$18,485.75
The Board has committed approximately $5,800 for slate roof repairs.	5,800.00
Uncommitted Fund Balance	$12,685.75

ROLLINSFORD SCHOOL DISTRICT

Summary of 1986-87 District-Wide Expenses (1-12) and Grade School Instruction/Operation Costs (1-6)

Account	Description	1985-86 Operating Budget	1986-87 Proposed Budget	Dollar Incr./ Decr.	Percent Incr./ Decr.	Percent Tot FY86 Budget
	DISTRICT-WIDE EXPENSES					
1100	Tuition: Regular (Middle/High Schools)	$ 427,250	$ 434,840	$ 7,590	1.77	
1200	*Tuition: Out-of-District Special Needs	74,624	102,718	28,094	37.65	2.79
	*Tuition Deficit - Special Needs	17,850	17,324	(526)	(2.95)	
	Child Benefits Services	472	490	18	3.81	
2310	District Expenses	3,653	5,356	1,703	46.62	
2320	School Administrative Unit #56	26,455	28,949	2,494	9.43	
2550	Transportation: Regular Programs	44,100	45,300	1,200	2.72	
	*Transportation: Special Needs Students	8,219	10,479	2,260	27.50	
	Subtotal Tuition/District Expenses	$ 602,623	$ 645,456	$ 42,833	7.10	4.25
	GRADE SCHOOL: INSTRUCTION (Non-Salary)					
1100	Classroom Instruction Programs	$ 14,598	$ 13,677	$ (921)	(6.31)	
1200	Special Needs Programs	150	200	50	33.33	
2120	Guidance Services	100	150	50	50.00	
2131	Health Services	150	125	(25)	(16.67)	
2140	Speech/Language Programs	90	150	60	66.67	
2210	Instructional Improvement Services	4,092	3,888	(204)	(4.99)	
2222	Library Programs and Services	2,250	4,405	2,155	95.77	
2410	School Administration Expenses	980	1,000	120	12.24	
	Subtotal: Instruction (Non-Salary)	$ 22,410	$ 23,695	$ 1,285	5.73	0.12
	GRADE SCHOOL: OPERATION (Non-Salary)					
2510	Care of Plant (Supplies)	$ 3,900	$ 4,100	$ 200	5.13	
2520	Operation of Plant	20,135	23,813	3,678	18.27	
2530	Maintenance of Plant	10,750	7,300	(3,450)	(32.09)	
2900	General Expenses (e.g., Insurance)	7,444	11,644	4,200	56.42	
5100	Debt Service	14,000	13,200	(800)	(5.71)	0.38
	Subtotal: Operation	$ 56,229	$ 60,057	$ 3,828	6.80	
	Total: Instruction/Plant Operation	$ 78,639	$ 83,752	$ 5,113	6.50	0.50
SUMMARY:	Subtot: District/Instruction/Operation	$ 681,262	$ 729,208	$ 47,946	7.03	4.77
	Subtot: Salaries/Benefits (All Accts.)	324,523	345,898	21,375	6.59	2.13
	TOTAL (GROSS) BUDGET	$ 1,005,785	$ 1,075,106	$ 69,321	6.89	6.89
	*Less Federal/State Mandated Programs	100,693	130,521	29,828	29.62	2.88
	TOTAL (GROSS) BUDGET LESS MANDATED	$ 905,092	$ 944,585	$ 39,493	4.36	3.93

ROLLINSFORD SCHOOL DISTRICT: 1986-87 posed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
INSTRUCTIONAL PROGRAMS								
	Instructional Programs supported by the Rollinsford School District include: (a) Regular Classroom Instruction provided by teachers, substitutes, teacher aides and tutors, supplemented by textbooks, instructional equipment, materials and supplies; (b) Middle and High School educational programs for Rollinsford students under the AREA agreement with the Somersworth School District; (c) Special Needs Programs offered within the Grade School as well as in out-of-District placements; (d) in-District Chapter 1 Programs designed to provide reading and math tutorial assistance to students with identified needs; and (e) Student Activities Programs.							
1100	REGULAR INSTRUCTIONAL PROGRAMS							
110 1	Teachers	146394	$149459.00	164598	189687	169247	4649	2.82%
110 1	Substitutes	2640	$2641.80	3000	3600	3600	600	20.00%
110 2	Teacher Aide	0	$1508.00	3294	3508	3508	214	6.50%
------>	Subtotal Salaries	149034	$153608.80	170892	196795	176355	5463	3.20%
211 1	Health Insurance	10401	$9274.14	10703	12362	12362	1659	15.50%
212 1	Term Life Insurance	495	$368.10	605	774	756	151	24.96%
213 1	Long-Term Disability Insurance	1182	$1012.56	1355	1401	1244	-111	-8.19%
222 1	Teacher Retirement	1331	$1170.93	1340	1461	1297	-43	-3.21%
230 1	F.I.C.A.	12255	$10741.85	12133	14070	12610	477	3.93%
------>	Subtotal Employee Benefits	25664	$22567.58	26136	30068	28269	2133	8.16%
======>	Total Salaries and Benefits	174698	$176176.38	197028	226863	204624	7596	3.86%

110-1 Classroom Positions: Proposed staffing includes 7 full-time, regular classroom teachers, 90% physical education, 20% classroom and 10% instrumental music. Teacher Salaries: average increase 14.63% per negotiated agreement.
110-1 Substitutes: Increased cost of substitutes reflects daily rate increase from $25 to $30.
110-2 Building/Teacher Aide: Current staffing at half-time position.
211-1 Health Insurance: Increase represents underbudgeting in 1985-86 plus anticipated 15% rate increase in 1986-87.
212-1 Term Life Insurance: Coverage at 2.0 x salary per negotiated agreement.
213-1 Disability Insurance: Costs based upon .0077 x salary.
222-1 Teacher Retirement: Costs based upon .0080 x salary.
230-1 FICA: Costs based upon .0715 x salary.

ROLLINSFORD SCHOOL DISTRICT Actual/Budgeted Fall Enrollments: FY85-87

	Rollinsford Grade School						Sam Middle		Somersworth High					
Date/Grade	1	2	3	4	5	6	7	8	9	10	11	12	ACTUAL	BUDGETED
10/01/86	**30**	**30**	**23**	**28**	**35**	**26**	**27**	**36**	**30**	**26**	**27**	**27**	**---**	**334**
10/01/85	31	24	30	34	23	25	36	30	25	27	27	27	339	371
10/01/84	34	30	32	25	28	39	34	32	26	30	25	28	363	---
10/01/86						**166**		**63**				**110**	**---**	**334**
10/01/85						167		66				106	339	371
10/01/84						188		66				109	363	---

Note: Projected 1986-87 enrollments appear in **bold** print.

ROLLINSFORD SCHOOL DISTRICT: 1986-87 oposed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
440 1	Equipment Repairs	450	$314.54	450	450	450	0	0.00%
610 1	Teaching Supplies	7570	$7679.18	8304	7470	7470	-834	-10.04%
630 1	Textbooks	3200	$3092.85	2600	2490	2490	-110	-4.23%
741 1	New Equipment	611	$644.82	2244	1057	1057	-1187	-52.90%
742 1	Replacement of Equipment	1000	$980.88	1000	2210	2210	1210	121.00%
======>	Tot. Non-Salary Inst Expenses	12831	$12712.27	14598	13677	13677	-921	-6.31%

440-1 Equipment Repairs: Allowance for repairs to duplicator machine, 16mm film projector, opaque, overhead and filmstrip projectors, tape recorders, typewriter, piano tuning, and computers.

610-1 Teaching Supplies: Allowance of $45/pupil (+$0.12) for regular classroom programs.

630-1 Textbooks: Allowance of $15/pupil (+$0.95) for textbooks includes replacement of lost or damaged books and the purchase of new textbooks for Mathematics in Grades 1-2.

741-1 New Equipment: New equipment for the regular classroom program includes $500 for Physical Education program [movable chalkboard, cones, floor hockey net, field hockey sticks, field hockey balls, aluminum bats, 100-foot tape measure, in-ground (baseball/softball) home plate, tumbling mat], and $417 for cassette tape recorders, and $140 for a file cabinet for Grade 4 classroom.

742-1 Replacement of Equipment: Allowance permits continuation of a systematic program for classroom furniture replacement. Proposal includes new furniture for one primary and one intermediate classroom ($2210).

Note: **Reduction in above accounts allows emphasis to be directed towards the priority of developing appropriate library services as integral part of Grade School program — See Account 2222-630.**

561 2	Tuition Somersworth Middle Sch	117260	$123329.23	141890	143010	143010	1120	0.79%
561 3	Tuition Somersworth High Sch	249872	$240430.44	285360	291830	291830	6470	2.27%
590 3	Child Benefit Services	612	$468.00	472	472	490	18	3.81%
======>	Total Tuition Expenses	367744	$364227.67	427722	435312	435330	7608	1.78%

Note: AREA Tuition Rates are based upon actual prior-year operating costs divided by pupil enrollment. A substantial enrollment decrease (-60) at the Middle School resulted in a tuition rate 11.9% higher than 1985-86; the slight enrollment increase (+5) at the High School resulted in a 7.8% tuition rate increase.

561-2 Middle School Tuition: 63 pupils (incl. 2 contingency) @ $2,270/pupil (current 70 pupils @ $2,027).
561-3 High School Tuition: 110 pupils (incl. 1 contingency) @ $2,653/pupil (current 116 pupils @ $2,460).

590-3 Child Benefit Services: 6 pupils @ $81.67/pupil. Contribution to State Share Program for Rollinsford students attending Saint Thomas Aquinas High School and Dover Catholic School; funds used to support Guidance and Health Services programs at those schools.

1200 SPECIAL NEEDS PROGRAMS

210 1	Resource Room Teacher	19255	$12121.00	12880	14840	14840	1960	15.22%
210 1	Special Needs Aide	8854	$13385.57	6091	6487	3243	-2848	-46.76%
211 1	Health Insurance	0	$633.20	874	1094	1094	220	25.17%
212 1	Term Life Insurance	45	$34.75	55	62	62	7	12.73%
221 1	Employee Retirement	213	$140.51	165	95	95	-70	-42.42%
222 1	Teacher Retirement	154	$96.74	103	114	114	11	10.68%
230 1	F.I.C.A.	2045	$1519.70	1347	1527	1293	-54	-4.01%
------>	Subtotal Salaries and Benefits	30566	$27931.47	21515	24219	20741	-774	-3.60%

1200 Special Needs Programs: Designed to assist educationally handicapped children from regular classroom programs.

ROLLINSFORD SCHOOL DISTRICT: 1986-87 Proposed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
210-1	Resource Room Staff: Proposed staffing allows for 1.0 Resource Room teacher and 0.5 Special Needs Aide.							
350 1	Contracted Services, Sp. Needs	1163	$1885.18	1881	2031	2031	150	7.97%
610 1	Special Needs Supplies	120	$188.68	150	200	200	50	33.33%
569 0	Special Needs Tuition	49410	$66622.43	74624	114718	102718	28094	37.65%
570 0	Deficit Appropriation	0	$0.00	17850	17324	17324	-526	-2.95%
------>	Subtot Non-Sal Sp Ed Expenses	50693	$68696.29	94505	134273	122273	27768	29.38%

350-1 Contracted Services: Increase provides for Rollinsford's share (5%) of the Special Needs Coordinator and secretary salaries and employee benefits.

610-1 Special Needs Supplies: Allowance for purchase of special materials for identified special needs students in the Resource Room program.

569-0 Special Needs Tuition: Provides for 10 students in need of out-of-District programs -- 3 @ $7,260 (SLC/ASE), 4 @ $12,892 (SLC/TAC), and 3 @ $9,790 (Portsmouth/CHIPS).

570-0 Deficit Appropriation: Addresses an overexpenditure in the Special Needs Tuition account caused by rate increases and more expensive out-of-District placements during the 1985-86 school year.

1202	CHAPTER I PROGRAM							
210 1	Chapter I Tutor	0	$0.00	1944	3888	3888	1944	100.00%
230 1	F.I.C.A.	0	$0.00	138	278	278	138	100.00%
------>	Subtotal Chapter I Program	0	$0.00	2082	4166	4166	2082	100.00%

1202 Chapter I Program: Maintains current level of weekly reading and math tutorial time for 20 students identified as educationally disadvantaged; requires District funds to maintain program due to 15% reduction in Federal support.

210-1 Chapter I Tutor: Increase in cost needed to offset reduction in Federal Funding to accommodate Grade School students.

====>	**Total Special Needs Programs**	**81259**	**$96627.76**	**118102**	**162658**	**147180**	**29078**	**24.62%**

1400	**STUDENT BODY ACTIVITIES**							
110 1	Intramural Salary	540	$600.00	600	700	700	100	16.67%
222 1	Retirement	4	$3.36	5	5	5	0	0.00%
230 1	F.I.C.A.	45	$42.15	43	50	50	7	16.28%
======>	Total Student Body Activities	589	$645.51	648	755	755	107	16.51%

110-1 Intramural Salary: Increase per negotiated agreement.

2112	**ATTENDANCE SERVICES**							
110 1	Attendance Officer	40	$0.00	40	40	40	0	0.00%
=====>	Total Attendance Services	40	$0.00	40	40	40	0	0.00%

110-1 Attendance Officer: Required per State statute.

ROLLINSFORD SCHOOL DISTRICT: 1986-87 Proposed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
INSTRUCTIONAL SUPPORT PROGRAMS								
	Instructional Support Programs of the Rollinsford School District include: School Guidance Services, School Nursing and Health Education Programs, professional services of a School Psychologist and Speech and Reading Specialists, Pupil and Staff Support Services, School Library Programs and Services, and general administrative support provided by the School Board, Legal Counsel, School Administrative Unit #56 staff, and School Administrators and Support Staff.							
2120	GUIDANCE SERVICES							
110 1	Guidance Salary	8288	$8288.00	9488	11060	11060	1572	16.57%
212 1	Term Life Insurance	0	$22.45	30	46	46	16	53.33%
222 1	Retirement	0	$66.30	76	85	85	9	11.84%
230 1	F.I.C.A.	438	$582.81	674	791	791	117	17.36%
610 1	Supplies	0	$0.00	100	150	150	50	50.00%
======>	Tot. Guidance Services Program	8726	$8959.56	10368	12132	12132	1764	17.01%

2120 Guidance Services: Current staffing provides for salary/employee benefits of half-time guidance counselor.
110-1 Guidance Salary: Salary increase per negotiated agreement.

2131 HEALTH SERVICES

110 1	School Nurse	5057	$5017.00	5566	6664	6664	1098	19.73%
211 1	Health Insurance	643	$662.42	874	1094	1094	220	25.17%
230 1	F.I.C.A.	367	$318.89	395	476	476	81	20.51%
610 1	First Aid Supplies	150	$146.66	150	125	125	-25	-16.67%
======>	Total Health Services Program	6217	$6144.97	6985	8359	8359	1374	19.67%

110-1 School Nurse Salary: Current staffing: half-time nurse; salary increase per negotiated agreement.

2140 SPEECH AND LANGUAGE SERVICES

350 1	Contracted Services	5619	$2595.30	7569	8261	8174	605	7.99%
610 0	Testing & Curriculum Materials	90	$89.91	90	150	150	60	66.67%
======>	Tot. Speech/Language Services	5709	$2685.21	7659	8411	8324	665	8.68%

2140 Speech and Language Services: Provides services of a speech and language therapist two days per week.

110-1 Personnel: retains 40%-time contracted special diagnostic and corrective therapy services.
610-0 Materials: Allowance for acquisition of basic testing kits and special curriculum materials.

ROLLINSFORD SCHOOL DISTRICT: 1986-87 Proposed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
2210	INSTRUCTIONAL IMPROVEMENT SERV							
390 1	Testing	594	$573.77	700	600	600	-100	-14.29%
390 1	Educational T.V.	196	$0.00	185	166	166	-19	-10.27%
390 1	Strafford Learning Center	882	$927.00	832	747	747	-85	-10.22%
390 1	Staff Development	1300	$1359.40	1500	1500	1500	0	0.00%
390 1	Dues	240	$255.60	325	325	325	0	0.00%
390 1	Curriculum Development	550	$489.60	550	550	550	0	0.00%
=====>	Tot. Instruct Improvement Serv	3762	$3605.37	4092	3888	3888	-204	-4.99%

390-1 Testing: Allocation of $3.61/pupil (-$0.14) for achievement and aptitude testing, accountability testing, reading assessment and pre-school screening materials.
Educational Television: Provides $1.00/pupil (no change) contribution to WENH-TV for District's share of educational television programming.
Strafford Learning Center: Allows $4.50/pupil (no change) membership fee for regional SLC activities.
Staff Development: Allocation provides funds for approved courses of study, conferences and workshops for teachers, nurse, specialists, and principal.
Dues: Provides for an increase in membership fees to professional organizations.
Curriculum Development: Allowance for staff participation in curriculum development and evaluation.

2222 LIBRARY SERVICES

110 1	Library Aide	3968	$4094.64	4206	4479	4479	273	6.49%
230 1	F.I.C.A.	291	$287.76	298	321	321	23	7.72%
453 1	Film Rentals	200	$123.00	200	200	200	0	0.00%
610 1	Library Supplies	50	$56.41	50	120	120	70	140.00%
630 1	Library/Reference Books	2156	$2059.66	2000	3000	3000	1000	50.00%
741 1	New Equipment	0	$0.00	0	1085	1085	1085	n.a.
=====>	Total Library Services	6665	6621.47	6754	9205	9205	2451	36.29%

110-1 Library Aide: Current staffing includes half-time Library Aide.

453-1 Film Rentals: Allowance of $1.20/pupil (+$0.08) for rental of films.

610-1 Library Supplies: Allowance at $0.72/pupil (+$0.45) covers standard library supplies such as bookmarks, label holders, catalog cards, etc. Repair and maintenance of existing books is particularly expensive but necessary.

630-1 Library/Reference Books: Allowance of $18.07/pupil (+$7.26) reflects **identified Board priority goal to achieve new State minimum standards for elementary school library. Funds allocated to this three-year effort will provide for purchase of dictionaries and reference books, acquisition of fiction and non-fiction books at various reading levels, and general improvement to the school library print and non-print collections.** [Note: Library and Reference Books previously budgeted as separate items. Combining accounts facilitates development and monitoring of library program.]

741-1 New Equipment: Allowance includes addition to card catalogue ($510) and five new shelf sections ($575) needed to accomodate expansion of school library services [See: 630-1 -- State Standards].

ROLLINSFORD SCHOOL DISTRICT: 1986-87 Proposed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
2310	GEN'L ADMINISTRATIVE EXPENSES							
110 1	Dist.Officers & Board Salaries	1100	$1150.00	1100	1100	1100	0	0.00%
230 1	F.I.C.A.	80	$33.68	80	80	80	0	0.00%
------>	Subtotal Salaries and Benefits	1180	$1183.68	1180	1180	1180	0	0.00%
110-1	Salaries: School Board (Chairman @ $300, 2 @ $250), Moderator @ $50, Clerk @ $50, and Treasurer @ $200.							
390 1	Audit	2200	$2875.00	2200	3000	3000	800	36.36%
390 1	Census	140	$140.00	140	140	140	0	0.00%
390 1	Checklist Supervisors	30	$20.00	30	30	30	0	0.00%
390 1	School Board Expenses	260	$1142.56	260	1000	1000	740	284.62%
390 1	Legal Services	375	$848.60	375	375	375	0	0.00%
390 1	N.H.S.B.A. Dues	648	$0.00	648	811	811	163	25.15%
------>	Subtot Non-Sal Admin Expenses	3653	$5026.16	3653	5356	5356	1703	46.62%
======>	Total Gen'l Admin. Expenses	4833	$6209.84	4833	6536	6536	1703	35.24%

390-1 Audit, Census, and Checklist Supervisors: Expenditures required by statute.
390-1 School Board Expenses: Allowance provides for District Meeting expenses, costs for advertisements, etc.
390-1 Legal Services: Allocation provides for services of legal counsel.
390-1 N.H.S.B.A. Dues: Membership fee for NH School Boards Association provides for conference/workshop costs for Board members, Association newsletters and legislative briefs, and other Board-related services.

2320	**SCHOOL ADMINISTRATIVE UNIT #56**							
351 0	SAU #56 Expenses	24484	$24483.87	26455	28949	28949	2494	9.43%
======>	Total School Admin. Unit #56	24484	$24483.87	26455	28949	28949	2494	9.43%

351-0 SAU #56 Expenses: Provides for District share (7.80%) including salaries and benefits, District-support, operations, and second-year cost of computer system.

2410	**SCHOOL ADMINISTRATION**							
110 1	Principal's Salary	23100	$23540.00	25188	27690	27690	2502	9.93%
110 1	Secretary's Salary	7686	$9120.11	8147	8676	8676	529	6.49%
211 1	Health Insurance	0	$0.00	0	2511	2511	2511	n.a.
212 1	Term Life Insurance	45	$59.05	76	113	113	37	48.68%
213 1	Long-Term Disability Insurance	166	$167.16	179	205	205	26	14.53%
221 1	Employee Retirement	388	$395.32	403	335	335	-68	-16.87%
230 1	F.I.C.A.	2253	$2294.32	2366	2600	2600	234	9.89%
890 0	Administrative Expenses	980	$1254.22	980	1100	1100	120	12.24%
======>	Total School Administration	34618	$36830.18	37339	43230	43230	5891	15.78%

110-1 Principal's Salary: Action deferred.
110-1 Secretary's Salary: Action deferred.
890-0 Administrative Expenses: Allowance maintains present level of administrative services; special project to design and implement new report cards (old supply has been exhausted!).

========>**TOTAL - INSTRUCTIONAL ACCOUNTS**	**732175**	**$745930.06**	**862623**	**960015**	**922229**	**59606**	**6.91%**

ROLLINSFORD SCHOOL DISTRICT: 1986-87 posed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
BUSINESS ACCOUNTS								
	Business Accounts of the Rollinsford School District provide for the Care, Operation and Maintenance of the School Plant, Pupil Transportation Services, School Lunch Program, General Expenses of the District, Plant Improvements, and Debt Service on capital investments.							
2510	CARE OF SCHOOL PLANT							
110 1	Custodial Salaries	19033	$19493.25	20670	21910	21910	1240	6.00%
211 1	Health Insurance	1476	$1744.08	2006	2407	2407	401	19.99%
221 1	Retirement	496	$286.57	343	206	206	-137	-39.94%
230 1	F.I.C.A.	1389	$1369.45	1468	1567	1567	99	6.74%
610 1	Custodial Supplies	3900	$3873.90	3900	4056	4100	200	5.13%
------>	Subtotal Care of School Plant	26294	$26767.25	28387	30146	30190	1803	6.35%

110-1 Custodial Salaries: No change in total custodial service hours; allows for 6% salary increase.
211-1 Health Insurance: Increase due to underbudgeting in 1985-86 and projected rate increase.

2520 OPERATION OF SCHOOL PLANT

650 1	Water and Sewer	320	$598.74	482	564	564	82	17.01%
651 1	Telephone	1100	$2545.84	1550	1550	1550	0	0.00%
652 1	Utilities	6000	$7806.91	6650	8837	7984	1334	20.06%
653 1	Oil Heat	12053	$17191.63	11453	17192	13715	2262	19.75%
------>	Subtot. Operation of Sch Plant	19473	$28143.12	20135	28143	23813	3678	18.27%

652-1 Utilities: Rate increases (including telephone); water and sewer reflect actual 1984-86 expenses.
653-1 Oil Heat: Increase reflects actual 1985-86 expenses and heating system improvements.

2530 MAINTENANCE OF SCHOOL PLANT

460 1	Maintenance of Plant Expenses	5600	$7016.11	6000	7000	7000	1000	16.67%
460 1	Special Projects	3000	$3000.00	3250	300	300	-2950	-90.77%
742 1	Replacement of Equipment	0	$0.00	1500	0	0	-1500	-100.00%
------>	Subtotal Maintenance of Plant	8600	$10016.11	10750	7300	7300	-3450	-32.09%

460-1 Maintenance of Plant: Increase reflects actual prior-year experiences.
460-1 Special Projects: Allowance to meet anticipated special project needs.

======>	**TOT. CARE/OPER/MAINT OF PLANT**	**54367**	**$64926.48**	**59272**	**65589**	**61303**	**2031**	**3.43%**

ROLLINSFORD SCHOOL DISTRICT: 1986-87 posed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
2550	TRANSPORTATION SERVICES							
510 0	Contracted Services, Transport	41100	$41100.00	44100	46305	45300	1200	2.72%
510 0	Special Needs Transportation	5821	$16732.35	8219	11605	10479	2260	27.50%
====>	Total Transportation Services	46921	$57832.35	52319	57910	55779	3460	6.61%

510-0 Contracted Services Transportation: Reflects 3.18% average increase over the recent three-year period.
510-0 Special Needs Transportation: Reflects increase from 9 to 12 special needs students transported.

2560	SCHOOL LUNCH PROGRAM							
110 1	School Lunch Director	7561	$7490.00	8015	8496	8496	481	6.00%
211 1	Health Insurance	1093	$1126.04	1485	1783	1783	298	20.07%
213 1	Disability Insurance	54	$52.74	57	65	65	8	14.04%
230 1	F.I.C.A.	532	$526.47	570	607	607	37	6.49%
====>	Total School Lunch Program	9240	$9195.25	10127	10951	10951	824	8.14%

110-1 Salary: Allowance for 6% salary increase.
211-1 Health Insurance: Adjustment for underbudgeting in 1985-86 and projected rate increase.

2900	**GENERAL EXPENSES**							
230 1	F.I.C.A. Administration Charge	62	$55.61	62	62	62	0	0.00%
260 1	Unemployment Compensation	600	$1350.00	600	600	600	0	0.00%
520 1	General Insurance	5256	$5311.00	5420	10594	10594	5174	95.46%
590 1	Special Retirement	1362	$1361.64	1362	388	388	-974	-71.51%
====>	Total General Expenses	7280	$8078.25	7444	11644	11644	4200	56.42%

520-1 General Insurance: Reflects underbudgeting for unanticipated rate increase in 1985-86 and projections to 1986-87.

4600	**PLANT IMPROVEMENTS**							
460 0	Plant Improvements	0	$0.00	0	0	0	0	n.a.
======>	Total Plant Improvements	0	$0.00	0	0	0	0	n.a.

5100	**DEBT SERVICE**							
830 1	Debt Principal	5000	$5000.00	10000	10000	10000	0	0.00%
840 1	Debt Interest	160	$160.00	4000	3200	3200	-800	-20.00%
======>	Total Debt Service	5160	$5160.00	14000	13200	13200	-800	-5.71%

830-1/840-1 Debt Principal and Interest: Second-year costs for a 5-year note for major plant improvements.

========>TOTAL - BUSINESS ACCOUNTS	122968	$145192.33	143162	159294	152877	9715	6.79%

ROLLINSFORD SCHOOL DISTRICT: 1986-87 . .posed Budget

ACCOUNT NUMBER	DESCRIPTION	1984-85 OPERATING BUDGET	1984-85 ACTUAL EXPENSES	1985-86 OPERATING BUDGET	1986-87 BUDGET REQUESTS	1986-87 PROPOSED BUDGET	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
			SUMMARY					
========>	TOTAL - BUSINESS ACCOUNTS	122968	$145192.33	143162	159294	152877	9715	6.79%
========>	TOTAL - INSTRUCTIONAL ACCOUNTS	732175	$745930.06	862623	960015	922229	59606	6.91%
========>	**** GROSS BUDGET TOTALS ****	855143	$891122.39	1005785	1119309	1075106	69321	6.89%

ROLLINSFORD SCHOOL DISTRICT: 1986-87 Proposed Budget — Estimated Revenues

ACCOUNT NUMBER	DESCRIPTION	1984-85 ESTIMATED REVENUES	1984-85 ACTUAL REVENUES	1985-86 ESTIMATED REVENUES	1986-87 ESTIMATED REVENUES	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
10	LOCAL REVENUE SOURCES						
10-000-0	Unreserved Fund Balance	$0.00	($12677.84)	$0.00	$0.00	$0.00	n.a.
10-010-0	Classroom Rental	$0.00	$3600.00	$0.00	$0.00	$0.00	n.a.
10-020-0	Interest	$0.00	$200.53	$0.00	$0.00	$0.00	n.a.
10-100-0	Miscellaneous Local Sources	$0.00	$85.37	$0.00	$0.00	$0.00	n.a.
------>	Total Local Sources	$0.00	($8791.94)	$0.00	$0.00	$0.00	n.a.
20	STATE REVENUE SOURCES						
20-000-0	Sweepstakes	$7108.00	$7107.86	$0.00	$0.00	$0.00	n.a.
20-010-0	Building Aid	$1307.00	$1307.29	$0.00	$0.00	$0.00	n.a.
20-020-0	Handicapped Aid	$21659.00	$21659.33	$0.00	$0.00	$0.00	n.a.
20-030-0	Catastrophic Aid	$2198.00	$2197.60	$5148.00	$5148.00	$0.00	n.a.
20-040-0	Foundation Aid	$0.00	$0.00	$71113.00	$61819.00	($9294.00)	-13.07%
20-100-0	Miscellaneous State Sources	$0.00	$0.00	$0.00	$0.00	$0.00	n.a.
------>	Total State Sources	$32272.00	$32272.08	$76261.00	$66967.00	($9294.00)	-12.19%

ROLLINSFORD SCHOOL DISTRICT: 1986-87 Proposed Budget — Estimated Revenues

ACCOUNT NUMBER	DESCRIPTION	1984-85 ESTIMATED REVENUES	1984-85 ACTUAL REVENUES	1985-86 ESTIMATED REVENUES	1986-87 ESTIMATED REVENUES	DOLLAR INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
30	FEDERAL REVENUE SOURCES						
30-100-0	Miscellaneous Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	n.a.
------>	Total Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	n.a.
---------->	TOTAL REVENUES	$32272.00	$23480.14	$76261.00	$66967.00	($9294.00)	-12.19%
------>	NET BUDGET (Tax Appropriation)	$822871.00	$822871.00	$929524.00	$1008139.00	$78615.00	8.46%
------>	Deficit Appropriation		$17850.00				
------->	GROSS BUDGET	$855143.00	$864201.14	$1005785.00	$1075106.00	$69321.00	6.89%

To the Citizens of Rollinsford:

Since I arrived in Rollinsford at the beginning of October, I have been impressed with the quality of the school and the support it receives from the community. We have a fine teaching staff that works hard to individualize instruction. This means that teachers first try to pinpoint what may be causing a student difficulty in reading or math, for example, and then teach the student, using a variety of materials, those difficult skills and concepts. This way, a child does not get further and further behind just because of one new idea that he or she does not understand.

I have also been impressed with the maintenance and overall repair of the school building. The building itself is immaculate and the expenditures that the town has made over the years for new floors, windows, insulation and the like, clearly pay off in terms of the quality of the environment for teaching and learning.

Finally, I would like to encourage the citizens to make an appointment and come to visit the school. We are proud of our students and what they are accomplishing. We would be proud to share their accomplishments with you. I look forward to working with you in the years to come.

Respectfully Submitted,
Douglas Griggs
Principal

MINUTES OF THE ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING

The meeting was called to order at 7:29 p.m. on Tuesday, March 5, 1985, at the Rollinsford Grade School by the Moderator, Joseph Caouette. The Moderator read the warrant in its entirety.

ARTICLE 1. To choose a Moderator for the ensuing year.
ARTICLE 2. To choose a Clerk for the ensuing year.
ARTICLE 3. To choose a Member of the School Board for the ensuing three years.
ARTICLE 4. To choose a Treasurer for the ensuing year.

After a count of the ballots cast (70) the following officers were elected:

Moderator:	Joseph Caouette	53 Elected
Clerk:	Nancy Roberge	61 Elected
	Bambi Goodwin	1
	June Barry	1
School Board Member (3 years):		
	Jay Whitehouse	47 Elected
	Merle Jacobson	20
Treasurer:	Patricia Fogarty	16 Elected
	Dennis Chabot	2
	Judy Larkin	1
	Patricia Bolduc	1
	Joseph Caouette	1
	Nancy Roberge	2
	Merle Jacobson	1
	Kenneth Bolduc	1
	Gerald Boothby	4
	Harold Foss	1
	Jan Karkos	1
	Bambi Goodwin	1
	Joan Laliberte	1

Patricia Fogarty declined the election to the office of Treasurer of the Rollinsford School District. A Treasurer for the School District will be appointed by the Rollinsford School Board.

ARTICLE 5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.

Motion was made by Gerald Boothby to accept the salaries as outlined in the budget. Those salaries are:

Moderator	$ 50.00
Clerk	$ 50.00
School Board Members	$800.00 ($300.00-Chairman) ($250.00-Each Other Member)
Treasurer	$200.00
Truant Officer	$ 40.00

Motion seconded by Richard Fogarty. Motion carried.

ARTICLE 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

Motion made by Gerald Boothby to accept the reports as printed in the annual report, seconded by Edmund Jansen. Motion carried.

ARTICLE 7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.

Motion made by Gerald Boothby to accept the article as read, seconded by Albert Viel. Motion carried. The audit agency of Carri-Plodzik-Sanderson will be employed again in 1985, no other agents or committees at this time.

ARTICLE 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.

Motion made by Edmund Jansen to accept the article as written, seconded by Armand Laliberte. Motion carried.

ARTICLE 9. To see what sum of money the district will raise and appropriate to fund a projected year-end deficit with said funding to be raised through a deficit appropriation.

Motion made by Edmund Jansen to accept the article as read, seconded by William West. Phebe Colprit moved to amend the motion to read that the sum of $17,850.00 be raised and appropriated to fund a projected year-end deficit with said funding to be raised through a deficit appropriation, seconded by William West. General discussion followed. Armand Laliberte moved the original question, seconded by Clem Michaud. Original motion carried. Phebe Colprit moved to accept the article as amended, seconded by William West. Motion carried as amended.

ARTICLE 10. To see what sum of money the district will raise and appropriate for energy improvements in the grade school to include insulation, window replacement, heating repairs and improvements; for drainage corrections and improvements; and for such other building and site corrections and improvements as can be accomplished from the capital improvements list of priorities established by the school board - to determine how funds will be raised - whether by borrowing or otherwise.

Motion made by Armand Laliberte to accept the article as printed, seconded by William West. Motion made by Howard Hammond to amend the article to read that the district raise and appropriate the sum of $50,000.00 for energy improvements in the grade school to include insulation, window replacement, heating repairs and improvements; for drainage corrections and improvements; and for such other building and site corrections and improvements as can be accomplished from the capital improvements list of priorities established by the school board and that such sum be raised by borrowing through a five-year note, seconded by Clem Michaud. Howard Hammond reviewed the list of capital improvements. Responding to the possibility of the district receiving federal funds to match some of the expense involved in these improvements, Edmund Jansen moved that Superintendent of Schools, John Powers, be allowed to speak to the issue, seconded by Ovid Viel. Mr. Powers advised that an application, in the name of the Rollinsford School District, had been filed to receive federal funds equal to the estimated cost of window replacement in the Annex of the Grade School (amount of application is $11,250.00). The district will be notified in June, 1985 regarding this application. If the federal monies are awarded to the Rollinsford School District, this $11,250.00 will be used to address other priorities including additional boiler/heater efficiencies, roof repairs, black top repairs and/or replacement, and potential repairs to the gymnasium floor. Clem Michaud moved the question, seconded by Harley Cass. The Moderator called the vote on the original motion by a show of hands. Results of the vote on the original motion:

Ayes — 59

Nayes — 2

Original motion carried. The Moderator then called the vote on the amendment to the original motion. Results of the vote by a show of hands on the amendment to the original motion:

Ayes — 61

Nayes — 3

Motion as amended carried.

ARTICLE 11. To see what sum of money the district will raise and appropriate for the support of schools, for salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Motion made by Armand Laliberte to accept the article as written, seconded by Clem Michaud. Jay Whitehouse moved to amend the article to read that the district will raise and appropriate the sum of $1,005,785.00 for the support of schools, for salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town, seconded by Lawrence Larkin. Armand Laliberte moved the question, seconded by Gerald Boothby. Motion carried. The Moderator called the vote on the original motion. Original motion carried. The vote was called on the amendment to the original motion. The motion as amended carried.

ARTICLE 12. To transact any other business that may legally come before this meeting.

No other business. Meeting adjourned at 9:55 p.m.

Respectfully submitted,
Nancy I. Roberge
School District Clerk

ROLLINSFORD SCHOOL DISTRICT OFFICERS AND STAFF

OFFICERS

Moderator ..... Joseph Caouette
Treasurer ..... Jan Karkos
Clerk ..... Kathleen Ellis

SCHOOL BOARD

Jay P. Whitehouse, Chairman ..... Term Expires 1988
Phebe Colprit ..... Term Expires 1986
Howard Hammond ..... Term Expires 1987

ADMINISTRATORS

Superintendent ..... John H. Powers
Assistant Superintendent ..... William E. Merrill
Assistant Superintendent ..... Albert R. Elwell
Business Administrator ..... James J. Sevigny
Executive Assistant ..... Theresa Martin

GRADE SCHOOL STAFF

Douglas Griggs ..... Principal
Deborah Nichols ..... Grade 1
Christina Reishus ..... Grade 1/2
Linda Dolan ..... Grade 2
Nan Dozier ..... Grade 3
Arlene Boucher ..... Grade 3/4
Sharon Williams ..... Grade 4
Karen Arnalt ..... Grade 5/6
Anthony Iorio ..... Grade 5/6
Susan deMoya ..... Physical Education
Cheryl Sager ..... Vocal Music
Alan Nasberg ..... Instrumental Music
Margaret Fogarty ..... Chapter 1 Reading Tutor
Jana McCabe ..... Speech Therapist
Patricia Dawson ..... Special Education Aide
Nancy Hammond ..... Building Aide
Theresa Cass ..... Secretary
Susan Ikewoud ..... Nurse/Librarian
Ruth Kenick ..... Guidance Counselor
Tracy Drews ..... Resource Room
Monica Berry ..... School Lunch Director
Florence Theberge ..... Lunch Assistant
Leola Rodier ..... Lunch Assistant
Steve Nagy ..... Head Custodian
Leo Couture ..... Assistant Custodian

REPORT OF SALARIES
1985-86

As required by Chapter 189:48 of New Hampshrie Statutes Annotated relating to public schools:

SUPERINTENDENT

Total Salary	$47,000.00
Oyster River Cooperative	22,094.70
Rollinsford	3,576.70
Somersworth	21,328.60

ASSISTANT SUPERINTENDENT FOR PERSONNEL

Total Salary	$36,000.00
Oyster River Cooperative	16,923.60
Rollinsford	2,739.60
Somersworth	16,336.80

ASSISTANT SUPERINTENDENT FOR CURRICULUM/PROGRAM DEVELOPMENT AND EVALUATION

Total Salary	$33,000.00
Oyster River Cooperative	15,513.30
Rollinsford	2,511.30
Somersworth	14,975.40

BUSINESS ADMINISTRATOR

Total Salary	$36,000.00
Oyster River Cooperative	16,923.60
Rollinsford	2,739.60
Somersworth	16,336.80

ROLLINSFORD SCHOOL DISTRICT
TEACHER SALARY SCHEDULE
1985-86

STEP	BA	BA + 15	BA + 30	MA	MA + 30
1	$ 11,500	$ 11,960	$ 12,420	$ 12,880	$ 13,340
2	11,960	12,420	12,880	13,340	13,915
3	12,420	12,880	13,340	13,915	14,490
4	12,880	13,340	13,915	14,490	15,065
5	13,340	13,915	14,490	15,065	15,640
6	13,915	14,490	15,065	15,640	16,215
7	14,490	15,065	15,640	16,215	16,905
8	15,065	15,640	16,215	16,905	17,595
9	15,640	16,215	16,905	17,595	18,285
10	16,215	16,905	17,595	18,285	18,975
11	16,905	17,595	18,285	18,975	19,665
12	17,595	18,285	18,975	19,665	20,335
13	18,285	18,975	19,665	20,335	21,045
14	18,975	19,665	20,335	21,045	21,735

LONGEVITY: Upon completion of 14 years of teaching in Rollinsford, teachers shall receive $90 per year of service, this amount to be added to the top step of the appropriate column.

ACCOUNTANT'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Rollinsford School District as of and for the year ended June 30, 1985, as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an imcomplete presentation as explained in the above paragraph, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Rollinsford School District at June 30, 1985 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund and account group financial statements and supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Rollinsford School District. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is stated fairly in all material respects in relation to the combined financial statements taken as a whole.

December 2, 1985 CARRI-PLODZIK-SANDERSON

ACCOUNTANT'S REPORT ON INTERNAL ACCOUNTING CONTROL

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have examined the combined financial statements of the Rollinsford School District for the year ended June 30, 1985, and have issued our report thereon dated December 2, 1985. As part of our examination, we made a study and evaluation of the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the School District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of iternal accounting control taken as a whole.

The management of the Rollinsford School District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable but not absolute, assurance that assets are safeguarded against loss from unauthorized use or dis-

position, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Rollinsford School District, taken as a whole. However, our study and evaluation disclosed no condition that we believed to be a material weakness.

This report is intended solely for the use of the Rollinsford School District, State of New Hampshire and the congnizant and other federal audit agencies and should not be used for any other purpose.

December 2, 1985 CARRI-PLODZIK-SANDERSON

ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have examined the combined financial statements of the Rollinsford School District as of and for the year ended June 30, 1985, and have issued our report thereon dated December 2, 1985. Our examination was made in accordance with generally accepted government auditing standards, the provisions of "Standards for Audit of Governmental Organizations, Programs, Activities and Functions", promulgated by the Comptroller General, which pertain to financial and compliance audits; the Office of Management and Budget's "Major Compliance Features of Programs Administered by State and Local Governments" (the approved compliance supplement); and, except as described in the following paragraphs, provisions of Office of Management and Budget (OMB) Circular A-102, "Uniform Administrative Requirements for Grants-In-Aid to State and Local Governments", Attachment P, "Audit Requirements" and the Guidelines for Financial and Compliance Audits of Federally Assisted Programs (Guidelines), and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the cirsumstances.

The reporting objectives for compliance audits contained in the Guidelines suggest an examination of all transactions for compliance purposes, as opposed to the selective testing required by Attachment P; therefore, we have followed the reporting objectives of Attachment P. In addition, the Guidelines do not provide sufficient guidance for determining the representative number of charges to be examined and performing the procedures to ascertain compliance. Accordingly, we utilize other materials as supplements in those areas.

Attachment P requires that the examination include a determination of whether the Federal financial reports (including financial status reports, cash reports, and claims for advances and reimbursements) prepared by the Rollinsford School District contain accurate and reliable financial data. We have been informed that OMB interprets the phrase "accurate and reliable financial data" to mean that the Federal financial reports present the underlying financial data of the grants within limits that are reasonable and practicable to attain under the circumstances.

In our opinion, except for the matters that might have come to our attention had our examination encompassed the provisions of the Guidelines referred to in the second preceding paragraph, for the tested operations and records, the Rollinsford School District complied with the material terms and conditions of its Federal grants, contracts and agreements, and the tested Federal financial reports present the underlying financial data of the grants within the limits described in the preceding paragraph.

Further, based upon our examination and the procedure referred to above and except for the matters that might have come to our attention had our examination encompased the provisions of the Guidleines referred to in the second preceding paragraph, and except as noted below, nothing came to our attention to indicate that the Rollinsford School District had not complied with the compliance matters referred to above, and the Federal financial reports do not present the underlying financial data of the grants within the limits described in the preceding paragraph.

Federal Projects Fund

The following instances of non-compliance were noted during our audit test of project 56124.0.

1) Sufficient documentation was not available for the following expenditure charged to the project.

Date	Amount	Vendor/Payee	Reason
September 20, 1984	$100	Nan Dozier	Programming Services Provided

2) There was no indication that charges to the project were approved by the designated project manager. Conditions of the grant require that no services or supplies will be ordered without the written approval of the project manager, and no charges will be recorded to the project account which are not supported by such approval.

3) We noted that project applications and invoices supporting disbursements were not filed in the project folders as specified by the Federal Funds financial management manual.

It is our understanding that the management of the Rollinsford School District intends to take the necessary steps to correct the above noted exceptions.

Food Service Fund

Our review of the Food Service Fund disclosed that the School District has net cash resources on hand at June 30, 1985, in excess of three months average expenditures, contrary to National School Lunch Program regulations and without approval from the State Agency. The amount is computed as follows:

Net cash resources	$11,828
Three months average expenditures	9,551
Excess net cash resources	$ 2,277

If such resources exceed three months average expenditures, the State may require the School District to 1) reduce the children's prices 2) improve quality or 3) take some action designed to improve the food service. If the State does not choose one of these options, then it must adjust the reimbursement rates for the School Food Service.

This report is intended solely for the use of the Rollinsford School District and the cognizant audit agency and should not be used for any other purpose.

December 2, 1985 CARRI-PLODZIK-SANDERSON

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1985

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
1/31/85	Portsmouth	Ryan Matthew Keithley	Warren Lee Keithley, Jr.	Nancy Ann Schrantz
2/11/85	Dover	Amy Jean Meattey	Herbert Edmund Meattey III	Kathleen Ann Howard
2/21/85	Dover	Matthew Thomas Marston	Thomas George Marston	Lynn Kathleen Fernald
2/24/85	Dover	Zachary Richard Pawnell	Thomas Francis Pawnell	Maureen Elizabeth Brown
3/09/85	Portsmouth	Derek John Macmillan	Donald John Macmillan	Dora June Nettleton
3/14/85	Dover	Lewis Rollins Janetos	Rollins Lewis Janetos	Jean Marie Phelan
4/10/85	Portsmouth	Seamus Aran Burke	Dennis John Burke	Margaret Anne Donahue
4/19/85	Rochester	Bryanna Raelene Umling	Timothy Scott Umling	Sandra Jean Cummings
4/23/85	Dover	Katrina Ann Lampros	John Charles Lampros	Sharon Ann Rice
4/28/85	Dover	Benjamin Paul Hafford	Paul Keven Hafford	Linda Ann Lefebvre
5/22/85	Dover	Theadora Siranian	Matthew Michael Siranian	Susan Jane Hartzel
5/25/85	Dover	Kristin Tiffany King	Stephen Arthur King	Susan Jean Halvorson
6/28/85	Dover	Nicholas Dean Harnum	Gordon Heber Harnum	Nancy Ann Langdon
7/27/85	Concord	Heather Diane Barrington	Brian Rockwell Barrington	Mary Jane Marshall
7/27/85	Concord	Susan Lynn Barrington	Brian Rockwell Barrington	Mary Jane Marshall
7/27/85	Dover	Timothy Patrick Filiau	Robert Patrick Filiau	Beth Lynn Richards
9/10/85	Portsmouth	Charlotte Mulan Jimenez	David Jimenez	Su-Hsiu Wu
9/14/85	Dover	Melinda Lee Robinson	John Melnot Robinson	Joanne Moscato
10/02/85	Portsmouth	Marling Everette Engle	John E. Engle	Kathryn Elizabeth Kielion
10/09/85	Manchester	Noah Sumner Treleaven Blakney	Stephen C. Blakney	Susan Gail Shaffer
11/05/85	Dover	Eamon Patrick Harrigan	Edmund Patrick Harrigan	Julie Marie Burghardt
12/23/85	Dover	Cassandra Lynn Stevens	Mark Joseph Stevens, Sr.	Lisa Marie Bolstridge

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD — 1985

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
03/16/85	Richard C. Hackett, Jr. Carol Ann Berry	Rollinsford	Rollinsford Rollinsford	New Hampshire New Hampshire	George L. Moody
03/16/85	Allan B. Tuttle Bonnie L. Bertrand	Rochester	Lee Rollinsford	New Hampshire New Hampshire	Rev. David Levandusky
04/13/85	Eric E. Whipple Susan B. Lennon	Dover	Dover Rollinsford	New York New Hampshire	Robert S. Ervin

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
04/27/85	David R. Morrissett Cynthia L. Benn	Portsmouth	Rollinsford Portsmouth	New Hampshire California	Dr. David A. Kerr
05/17/85	Jeffrey M. Loring Michelle R. Brown	Dover	Somersworth Rollinsford	New Mexico New Hampshire	Rev. Daniel O. Lamothe
05/18/85	Craig A. Reed Sandra E. LaPointe	Dover	Rollinsford Rollinsford	Maine Maine	Rev. William U. Conway
05/25/85	Thomas G. Tetreault Donna L. Kenyon	Rollinsford	Rollinsford Rollinsford	Massachusetts New Hampshire	Allen J. Hebert
06/08/85	Brian A. Cole Kristen L. Hurd	Rollinsford	North Berwick Berwick	Maine New Hampshire	Isabelle H. Eldridge
06/15/85	Michael D. Jacobson Martha A. Oelkuct	Rollinsford	Rollinsford Rollinsford	New Hampshire Connecticut	Paul L. Quinn
06/15/85	Albert J. Welch Nancy L. Barratt	Somersworth	Rollinsford Rollinsford	New Hampshire Rhode Island	James M. McLin
06/22/85	Kenneth W. Hall Helene J. Couture	Berlin	Rollinsford Rollinsford	Texas New Hampshire	Rev. Raymond E. Gagnon
06/27/85	William H. O'Neill Joanne L. Stone	Rollinsford	Rollinsford Rollinsford	Vermont New Hampshire	Robert Pantanella, Jr.
07/14/85	Vincent O. Osborn Elizabeth T. Augustine	Rollinsford	Rollinsford Rollinsford	Minnesota Pennsylvania	Pearl Peters
07/20/85	Mark A. DiNola Susan D. O'Hara	Laconia	Rye Rollinsford	Hawaii New York	Leonard J. DiNola
07/20/85	George J. Nault Christine M. Mitchell	Rollinsford	Dover Rollinsford	Massachusetts New Hampshire	Rev. H. W. Lamothe
07/27/85	Marc W. Doyon Virginia L. Viel	Somersworth	Somersworth Rollinsford	New Hampshire New Hampshire	Rev. Maurice R. Lagueux
08/03/85	Wendell P. Davis II Pamela K. Clough	Dover	Somersworth Rollinsford	New Hampshire California	Rev. John M. Blackadar
08/03/85	Brian J. Hebert Karen L. Bisson	Somersworth	Dover Rollinsford	New Hampshire New Hampshire	Rev. Conrad V. LaForest
08/10/85	William B. Browning Teresa C. Boucher	Dover	Durham Rollinsford	New York New Hampshire	Rev. Robert G. Biron
08/17/85	Bruce H. Eastman Linda L. Smith	Rollinsford	So. Berwick So. Berwick	New Hampshire Maine	L. Stewart Landry

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
08/20/85	David L. Laughinghouse Carrol L. Paul	Portsmouth	Rollinsford Rollinsford	New York California	Evelyn L. Hanscom
08/31/85	Mark C. Thompson Kari M. Lygren	Rollinsford	Dover Dover	Massachusetts New Hampshire	Stephen J. Dibble
09/21/85	Timothy J. Veno Sharon M. Goff	Rollinsford	Rollinsford Somersworth	New Hampshire New Hampshire	Thomas F. Duffy
10/05/85	Dennis A. Boutin Jill A. Perreault	Somersworth	Somersworth Rollinsford	New Hampshire New Hampshire	Rev. Roger L. Moquin
10/26/85	James A. St. Lawrence Rose M. Angers	Somersworth	Rollinsford Somersworth	New Hampshire Connecticut	Rev. Roger L. Moquin
12/13/85	Michael D. Rodden Wanda M. Norton	Seabrook	Somersworth Rollinsford	Illinois New Hampshire	Leo R. Dupuis
12/15/85	Steven A. Morse Kelly J. Swett	Rollinsford	Rollinsford Rollinsford	New Hampshire New Hampshire	Diana W. Stuart Tibbetts
12/22/85	Douglas F. O'Brien Vickie A. Rose	Rollinsford	Rollinsford Rollinsford	New Hampshire New Hampshire	Robert Pantanella, Jr.

DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1985

Date	Name of Deceased	Age	Place of Death	Name of Father	Maiden Name of Mother
2/21/85	Joseph L. Sweeney	56	Dover	John L. Sweeney	Angelina D. Panneton
3/09/85	Charles A. Drake	46	Rollinsford	Charles R. Drake	Theresa Fredrickson
3/15/85	Harry C. Stockdale	83	Rochester	Benjamin F. Stockdale	Louise Boule
3/31/85	Bernard L. Leary	64	Dover	Benajah Leary	Grace Smith
4/09/85	George H. Theoret	79	Dover	Felix Theoret	Emma Rollins
4/11/85	Florence Marshall Charette	80	Dover	Sinclair Marshall	Mary Gibson
5/03/85	Anita C. Galanes	64	Dover	Albert Gregoire	Regina Crateau
6/03/85	Agnes L. Giroux	63	Rollinsford	Joseph L. Labonte	Marie Eva Noel
7/21/85	Laurent J. Gagnon	83	Dover	Maxime Gagnon	Methalie Audet
7/27/85	Henry M. Lawry	78	Dover	John Lawry	Blanche Currier
7/31/85	Alphonse J. Poirier	61	Dover	Joseph F. Poirier	Phoebe LaPage
11/27/85	Joseph Minichiello	76	Hanover	Peter Minichiello	Pasquelina Frond
12/08/85	Ernest W. Lewis	51	Dover	Elwood W. Lewis	Wilda Carpenter

MINUTES OF ANNUAL TOWN MEETING
ROLLINSFORD, NEW HAMPSHIRE
March 12, 1985

STATE OF NEW HAMPSHIRE, STRAFFORD, SS:

The meeting was called to order on March 12, 1985 at 7:37 p.m. The Moderator, Joseph Caouette, established the rules for the meeting. At this time, the Moderator gave the results of:

ARTICLE I

To bring in your ballots for:

One (1) Selectman and Overseer of the Poor for three (3) years.	
Edmund F. Jansen, Jr.	100 Votes - Elected
Town Clerk for one (1) year.	
Beverly Dionne	109 Votes - Elected
Town Treasurer for one (1) year.	
Gerald L. Boothby	109 Votes - Elected
Chief Engineer of the Fire Dept. for one (1) year.	
Ronald E. Brown	88 Votes - Elected
Three (3) Members of the Budget Committee for three (3) years.	
Gerald Boothby	105 Votes - Elected
Marc Couture	95 "
Denise Knowles	88 "
One (1) Member of the Budget Committee for two (2) years.	
Lillian Dodier	99 Votes - Elected
One (1) Trustee of Trust Funds for three (3) years.	
Fred Green	9 Votes - Elected
One (1) Trustee of the Rollinsford Library Trust Fund for three (3) years.	
Kathleen Vaughn	5 Votes - Elected

ARTICLE II

To choose all other necessary Town Officers for the ensuing year.

Six Surveyors of Wood and Lumber for one (1) year.

A motion was made by Ovid Viel that Albert England, Edward Glovinski, Basil Mitchell, Joseph Porter and Albert Viel, be re-elected. No nominations were made to fill the sixth position.

Moderator, Joseph Caouette, put the motion to a vote and the motion electing the five above nominees was passed.

One (1) Member of Parks & Playgrounds for three (3) years.

A motion was made by Ovid Viel nominating Albert Viel.

A motion was made by Gerald Boothby, seconded by John Hebert, that nominations cease, and that the clerk cast one ballot vote, electing Albert Viel.

Fence Viewer

A motion was made by Ovid Viel nominating Paul Janetos.

Motion was made by Dennis Chabot, seconded by Gerald Boothby, that nominations cease.

The moderator moved the question to elect Paul Janetos to the position of Fence Viewer. Vote was in the affirmative, so the clerk was instructed to cast one ballot vote for Paul Janetos.

Tree Warden

Gerald Boothby made a motion nominating Charles Dionne.

Motion was made by John Hebert nominating Michael Brown.

Mr. Dionne declined nomination.

Mr. Boothby made a motion, seconded by Sue Hutchinson, that nominations cease. The clerk was instructed to cast one ballot vote for Michael Brown.

The newly elected officials were called to the floor to be sworn in by Judge Ovid Viel.

ARTICLE III

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for the use as set off against budget appropriations in the amount indicated, and to further authorize Selectmen to make pro-rata reduction in the amounts if estimated entitlements are reduced or take all other action thereof.

APPROPRIATIONS	ESTIMATED AMOUNT
Police Department	$ 9,000.00
Highway Department	6,000.00
Fire Department	5,000.00
	$20,000.00

Motion was made by Armand Laliberte, seconded by Clement Michaud, to accept Article III as read. There being no discussion, the moderator called the vote. Article III passed.

ARTICLE IV

To see if the Town will vote to discontinue as an open highway and make subject to gates and bars the highway described as follows: "A highway laid out by the Board of Selectmen in June of 1968 along the old railroad bed, from Front Street to the Old Indigo Hill Road near Crockett's Crossing, in accordance with RSA Chapter 234."

A motion to accept Article IV as read was made by Gerald Boothby, seconded by Mrs. Weston.

On advice of Town Counsel, Selectman Ed Jansen made a motion to amend Article IV to read "in accordance with RSA Chapter 231." Motion was seconded by Karen Weston.

Armand Laliberte, seconded by Ovid Viel, made a motion that Town Counsel be allowed to address the floor on proposed amendment change.

Discussion followed. Amendment put to vote.

Amendment passed.

Mr. Jansen explained the purpose of gates and bars.

Elaine Roberge, seconded by Frank Lowell, made a motion that Attorney Malcolm McNeill be allowed to address the residents of Rollinsford.

Mr. Jansen questioned under what pretense Mr. McNeill should be allowed to speak.

Raymond Vermette stated that Mr. McNeill represents him.

Malcolm McNeill is allowed to speak.

Mr. McNeill discussed Mr. Vermette's plan to erect a single dwelling on a 16-18 acre plot in the area of the roadway proposed to be closed. He proposed the article be tabled until next year's Town Meeting, giving Mr. Vermette a chance to put revised plans before the Zoning Board of Adjustment.

Mr. Janetos posed question as to who owns land being represented by Mr. McNeill, Mr. Jacobson or Mr. Vermette? It was stated that Paul Jacobson owns the land, and that Mr. Vermette has an option to buy. Malcolm McNeill said he represents both Mr. Jacobson and Mr. Vermette.

A motion to table Article IV until next year was made by Michael Brown, seconded by John Hebert.

Vote to table Article was defeated by 40-44 vote.

Mr. Vermette made a motion to amend the article that the road be closed at a point past his property. Seconded by Frank Lowell.

Amendment passed. 39 - YES. 36 - NO.

Vote on Article IV as amended to be conducted by secret ballot. (By petition).

Article IV carries as amended. 62 - YES. 25 - NO.

ARTICLE V

To see if the Town will vote to accept and maintain in its current condition, a 50-foot Right of Way in the Donald McKenzie Subdivision, as approved by the Rollinsford Planning Board on September 20, 1984. The Right of Way has a length of about 510 feet running westward

from General John Sullivan Way to property currently owned by H.H. Roberts. (The first 400 feet of this Right of Way contains an unpaved road that has been maintained by the Town for over 20 years. The remaining western portion of the Right of Way is undeveloped at present. The Town will not upgrade the existing road from a gravel surface to paved surface until the abutting property owners agree to pay at least 50% of paving costs. No additional construction will be permitted along the undeveloped portion of the Right of Way until the road is built at property owner's expense).

Motion to accept Article V as read made by Clem Michaud, seconded by Mr. Bradbury.

Mr. Jansen proposed amendment to strike out the line, "The Town will not upgrade the existing road from a gravel surface to paved surface until the abutting property owners agree to pay at least 50% of paving cost." Also adding to last line "until road is built to sub-division standards at property owner's expense." Seconded by Mr. Boothby.

Robert Vaughn proposed a second amendment to change "property owner's expense" to "developer's expense". Seconded by Mr. Herbert.

Vote on amendment changes - affirmative.

Article V carries as amended.

ARTICLE VI

To see if the Town will appropriate the sum of $39,000 to purchase a new Dump Truck and Snow Plow for the Highway Department.

Gerald Boothby made motion to accept article as read, seconded by Richard Bradbury.

Selectman Lauze discussed truck purchase.

Article VI passed. 47-11.

ARTICLE VII

To see if the Town will authorize the Selectmen to withdraw $39,000 from the Town Equipment Fund for payment of the new Highway Truck and Snow Plow.

Mr. Bradbury moves to accept the article as read. John Hebert seconds motion.

Vote in the affirmative.

ARTICLE VIII

To see if the Town will appropriate the sum of $3,000 to purchase equipment for the Fire Department Van.

Jan Chabot moves to accept the article as read. Motion seconded by Frank Lowell.

Mr. Osbon, seconded by Mr. Starling, made motion to amend article to read $1,300 for equipment.

Amendment carries.

Article VIII passed as amended.

ARTICLE IX

To see if the Town will authorize the Selectmen to withdraw $3,000 from the Town Equipment Fund for payment of said equipment for the Fire Department Van.

Motion to accept article as read made by Sue Hutchinson, seconded by Doug Starling.

Mr. Osbon motion to amend sum to $1,300, seconded by Mr. Kilty.

Article IX carries as amended.

ARTICLE X

To see if the Town will appropriate a sum equal to all revenues in excess of $30,000 that may be received from the hydroelectric plant to be placed in the Town Equipment Fund. (The first $50,000 or any lesser amount that may be received will be used as offset against town budget expenditures.)

Mr. Bradbury, seconded by Mr. Osbon, made motion to accept as read Article X.

Mr. Jansen made a motion to amend article to read in excess of $50,000 to correct typing error. Mr. Boothby seconded motion.

Discussion followed.
Vote on amendment is in the affirmative.
Article X passes as amended.

ARTICLE XI

To see if the Town will vote to accept the budget as submitted by the Budget Committee.
Motion to accept article as read made by Richard Bradbury, seconded by Mrs. Roberge.
Discussion on Selectmen's salary increase by Mr. Boothby.
An amendment to increase budget by $2,650.00 made by Mr. Jansen, seconded by Al Dionne, for County Dispatch equipment improvements.
Amendment to increase budget by $2,650.00 is passed.
Article XI passed as amended.

ARTICLE XII

To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.
Jan Chabot moved to accept article as read, seconded by Mr. Larkin.
Vote on Article XII is affirmative.

ARTICLE XIII

To see if the Town will authorize the Selectmen to advertise and sell the 1973 small highway truck if and when a new truck is purchased.
Motion made by Mr. Boothby, seconded by Mr. Chabot to accept Article as read.
Article passes.

ARTICLE XIV

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collectors Deeds.
Ovid Viel made motion to accept article as read, seconded by Mr. Bryan.
Discussion followed.
Vote on Article XIV is affirmative.

ARTICLE XV

To see if the Town will authorize the Selectmen to make application for and to receive and spend Federal or State Planning Funds, or other funds that may become available to the Town in accordance with RSA 31:95-B.
Motion to accept article as read made by Mr. Boothby, seconded by Mr. Kilty.
Article carries as read.

ARTICLE XVI

To transact any other business that may legally come before this meeting.

Mr. Boothby extends sympathy to the family of Charles Drake.
Mr. Viel moved meeting be adjourned, seconded by Mr. Boothby.
Meeting adjourned at 11:15 p.m.

Given under our hands and seal this 19th day of March 1985.

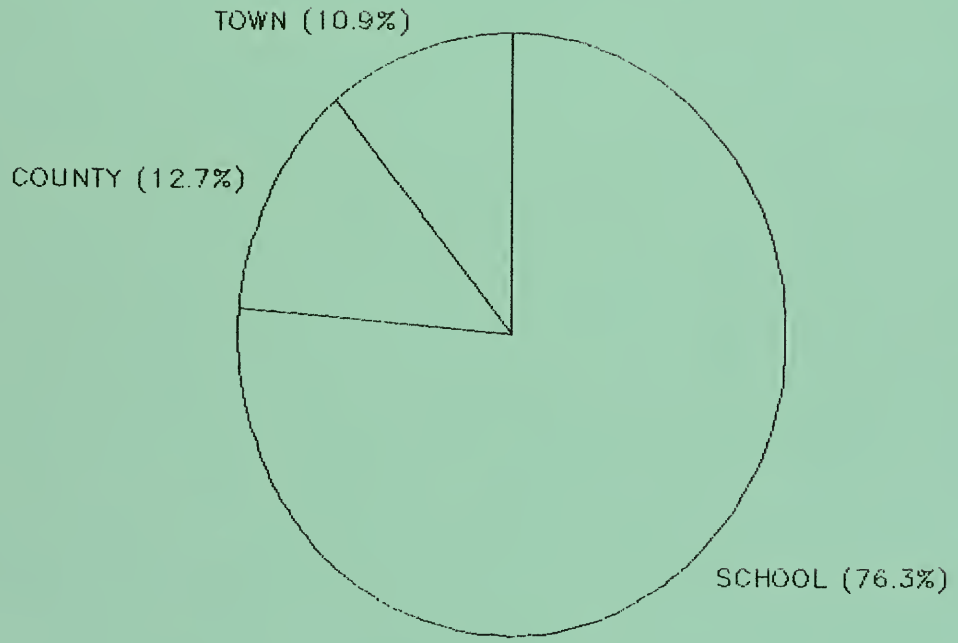
Grace L. Joncas
Edmund F. Jansen, Jr.
Selectmen, Town of Rollinsford

A true copy attest:

Grace L. Joncas
Edmund F. Jansen, Jr.

DISTRIBUTION OF TAXES RAISED IN 1985

TOTAL TAX COMMITMENT OF $ 1,140,759



PROPOSED 1986 ROLLINSFORD TOWN BUDGET

DISTRIBUTION OF $ 523803 BY MAJOR USE